

**NOTICE FOR 10<sup>TH</sup> ANNUAL GENERAL MEETING**

Notice is hereby given that the 10<sup>th</sup> Annual General Meeting of the members of the Company **Wagons Learning Private Limited** will be held on Saturday, 30<sup>th</sup> September 2023, at the registered office of the Company situated at Flat No 8 3rd Floor A wing, Srushti Apartment, S No 264/2, Baner, Pune, Maharashtra- 411045, at 10:00 AM (IST) for the transaction of following businesses:

**Ordinary Business**

1. To consider and adopt the financial statements of the Company for the financial year ended on March 31, 2023, including the audited Balance Sheet as of March 31, 2023, the Statement of Profit and Loss for the financial year ended on that date and the reports of the Board of Directors ("the Board") and Auditors thereon.

For & On behalf of the Board of Directors  
**Wagons Learning Private Limited**

*Uday Jagannath Shetty*

**Uday Jagannath Shetty**  
Director  
DIN: 03424377



Place: Mumbai  
Date: 07.09.2023

**WAGONS LEARNING PVT LTD**

CIN: U93000PN2013PTC149316

Office: A 7 - 8, 4th Floor, Srushti Apartment, Opp. Corporation Bank, Baner, Pune- 411045 (Maharashtra, IND)

**Notes:**

1. A member entitled to attend and vote at the annual general meeting may appoint a proxy to attend and vote on his behalf. A proxy need not be a member of the Company.
2. Proxies, in order to be effective, must be submitted at the registered address of the company, not less than forty-eight hours before the commencement of the annual general meeting.
3. Corporate members are required to send a certified copy of the board resolution, pursuant to section 113 of the Companies Act, 2013, authorising their representatives to attend and vote at the annual general meeting.
4. Members/proxies/authorised representatives should bring the duly filed attendance slip enclosed with the notice of annual general meeting to attend the meeting.
5. Explanatory statement, pursuant to section 102 of the Companies Act, 2013, is not required to be annexed as there is no special business.
6. Route map of the annual general meeting venue is also annexed with notice.

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E-Mail: [contact@wagonslearning.com](mailto:contact@wagonslearning.com) Contact: 8149006055 Website: [www.wagonslearning.com](http://www.wagonslearning.com)

**DIRECTORS' REPORT**

To,  
The Members  
Wagons Learning Private Limited,

Your Directors have pleasure in presenting their 10<sup>th</sup> Annual Report on the business and operations of the company and the accounts for the Financial Year ended 31<sup>st</sup> March 2023.

**1. Financial summary or highlights/performance of the company:**

Particulars	Rs. (In '00)	
	Year Ended 31 <sup>st</sup> March, 2023 (Rs.)	Year Ended 31 <sup>st</sup> March, 2022 (Rs.)
Sales and other Income	16,16,573.09	9,88,953.58
Profit/(Loss) before Tax	1,00,088.13	22,607.87
Less: Provision for taxation	26,240.67	5,558.89
Profit/(Loss) after Tax	73,847.46	17,048.98

**2. Reserves and Surplus:**

Particulars	Rs. (In '00)	
	Year Ended 31 <sup>st</sup> March, 2023 (Rs.)	Year Ended 31 <sup>st</sup> March, 2022 (Rs.)
Reserves and Surplus	5,15,310.24	4,41,462.78

**3. Brief description of the company's working during the year/state of company's affair:**

The Company has made a profit for the year under review amounted to Rs. 73,84,746/- in the current year. There has been no change in the business of the Company during the financial year ended 31<sup>st</sup> March, 2023.

**4. Share Capital**

There is no change in share capital of your company.

**5. Material Changes and Commitments:**

There have been no material changes and commitments, which affect the financial position of the company which have occurred between the end of the financial year to which the financial statements relate and the date of this Report.

**6. State of Company's Affairs:**

Your Company is engaged in the business of providing services in the education sector. It is imperative that the affairs of the company are managed in a fair and transparent manner. This is vital to gain and retain the trust of the stakeholders.

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**7. Changes in the nature of business:**

Your Directors would like to inform that the company is doing its regular business without any deviation to other objects.

**8. Web link of Annual Return:**

The Company is having website i.e. [www.wagonslearning.com](http://www.wagonslearning.com) and annual return of Company has been published on such website.

**9. Dividend:**

No Dividend was declared for the current financial year.

**10. Details of subsidiary/joint ventures/associate companies:**

The Company does not have any Subsidiary, Joint venture or Associate Company.

**11. Internal Control System and its Adequacy:**

The company's internal control system is commensurate with the nature of its business and the size and complexity of operations. Systems are in place to ensure that all assets are safeguarded and protected against loss from unauthorised use or disposition.

**12. Constitution of Board of Directors:**

There has been no change in the constitution of the Board during the financial year under review i.e. the structure of the Board remains the same.

**13. Number of meetings of the Board of Directors:**

The company had 4 (Four) Board meetings during the financial year under review. The names of members of the Board, their attendance at the Board Meetings are as under:

<b>Name of Directors</b>	<b>Total Meetings held during the F.Y. 2022-23</b>	<b>Number of Meetings attended</b>
Mr. Uday Shetty	4	4
Mr. Raviraj Poojari	4	4

<b>Date of Board meetings held</b>	<b>No. of directors entitled to attend</b>	<b>No. of directors attended</b>
01/06/2022	2	2
07/09/2022	2	2
15/11/2022	2	2
05/03/2023	2	2

**14. Auditors:**

M/s. Vijay Yadav & Co. (Firm Registration No. 152132W) Chartered Accountants, were appointed as the statutory auditor of the Company for the period of 5 years till the conclusion of the AGM to be held in the financial year 2025-2026.

The Auditors' Report does not contain any qualifications. Notes to Accounts and Auditors' remarks in their report are self-explanatory and do not call for any further comments.

**15. Detail of fraud as per Auditors Report:**

There is no fraud detected by the auditor during the period under review. This is also being supported by the report of the auditors of the company as no fraud has been reported in their audit report for the Financial Year ended 31<sup>st</sup> March, 2023.

**16. Particulars of loans, guarantees or investments under Section 186:**

During the year under review the company has not given any loans or guarantees or has not made any investments covered under the provisions of Section 186 of the Companies Act, 2013.

**17. Compliance with Secretarial Standards:**

Your company has complied with all the applicable Secretarial Standards in the Financial Year 2022-23.

**18. Particulars of contracts or arrangements with related parties:**

There have been no materially significant related party transactions between the company and the Directors, the management, the subsidiaries or the relatives except for those disclosed in the financial statements. Further, all related party transactions entered into during the financial year under review by the company were on arm's length basis and in the ordinary course of business. Accordingly, particulars of contracts or arrangements with related parties referred to in Section 188(1) along with the justification for entering into such contract or arrangement in Form AOC-2 is not applicable to the company.

**19. Conservation of energy, technology absorption and foreign exchange earnings and outgo:**

The provisions of Section 134(m) of the Companies Act, 2013 do not apply to our Company. There was no foreign exchange inflow or Outflow during the year under review.

**20. Statement concerning development and implementation of risk management policy of the Company:**

The Company does not have any Risk Management Policy as the elements of risk threatening the Company's existence are very minimal.

**21. Cost record and Cost Audit:**

The provision of Cost audit and Cost records as per section 148 is not applicable on the Company.

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**22. Deposits:**

Your company has not accepted any deposit within the meaning of Section 73 of the Companies Act, 2013 and the Companies (Acceptance of Deposit) Rules, 2014.

**23. Details of significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future:**

The Hon'ble High Court of Odisha passed a judgement dated 07.02.2023 dismissing the writ petition against the Company filed under Industrial Disputes Act.

**24. Details of establishment of Vigil Mechanism for directors and employees:**

The provisions of Section 177 of the Companies Act, 2013 read with Rule 6 and 7 of the Companies (Meetings of the Board and its Powers) Rules, 2013 is not applicable to the Company.

**25. Transfer of amounts to Investor Education and Protection Fund:**

Your company did not have any funds lying unpaid or unclaimed for a period of seven years. Therefore, there were no funds which were required to be transferred to Investor Education and Protection Fund (IEPF).

**26. Difference in Valuation with respect to One Time Settlement:**

The Company has not taken any loan from Bank and Financial Institutions so disclosure on the details of difference between amount of the valuation done at the time of one time settlement and the valuation done while taking loan from the Banks or along with the reasons thereof is not applicable.

**27. Details of Applications filed/pending under Insolvency and Bankruptcy Code, 2016:**

During the year under review the Company has neither made any application nor any proceeding is pending under the Insolvency and Bankruptcy Code, 2016.

**28. Directors' Responsibility Statement:**

With reference to clause (c) of sub-section (3) of Section 134 of the Companies Act, 2013, the Director's vide this Directors' Responsibility Statement, state that—

- a. In the preparation of the annual accounts, the applicable accounting standards have been followed.
- b. The directors have selected such accounting policies and applied them consistently and made judgments and estimates that were reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit or loss of the company for the year under review.
- c. The directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities.

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- d. The directors have prepared the annual accounts on a going concern basis.
- e. The directors have devised a proper system to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

**29. Corporate Social Responsibility:**

As per the provision of Section 135 the Company was not required to spend any amount during the F.Y. 2022-23. However, the Company being a good corporate citizen has spent amount towards promotion of Education in the society.

**30. Prevention Of Sexual Harassment Of Women At Workplace ["POSH"]:**

Our Company has always believed in providing a safe and harassment free workplace for every individual working in the Company premises. Company always endeavors to create and provide an environment that is free from any discrimination and harassment.

**31. Acknowledgements:**

Your directors wish to place on record their appreciation for the co-operation and support extended by the Share Holders, various authorities, banks, dealers and vendors. The Directors also acknowledge with gratitude the dedicated efforts and valuable contribution made by all the employees of the company.

On behalf of the Board of Directors  
**Wagons Learning Private Limited**



**Uday Shetty**  
Director  
DIN: 03424377



**Raviraj Poojary**  
Director  
DIN: 03424360



Place: Pune  
Date: 07.09.2023

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## **CA Vijaybahadur Yadav**

1/28, Khatija Bai Mansion,  
P.B.Marg, Near Yashwant Bhavan,  
Lower Parel West, Pin – 400013.  
Tel.: +91 8850183817 / 9594987873  
Email: vbyadav1@gmail.com

### **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF** **Wagons Learning Private Limited**

#### **Report on the Financial Statements**

#### **Opinion**

We have audited the accompanying financial statements of WAGONS LEARNING PRIVATE LIMITED ('the Company'), which comprise the Balance Sheet from 1<sup>st</sup> April 2022 till the period ended 31<sup>st</sup> March, 2023 and the statement of profit and loss, statement of changes in equity and statement of cash flows for the year then ended, and notes to the Financial Statements, including a summary of significant accounting policies and other explanatory information [hereinafter referred to as "the Financial Statements"].

In our opinion and to the best of our information and according to explanations given to us, the aforesaid Financial Statements give the information required by Companies Act, 2013 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 31<sup>st</sup> March 2023 and its profit/ loss, changes in equity and its cash flows 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 (SAs) specified under section 143(10) of the Companies Act, 2013. 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 together with the ethical requirements that are relevant to our audit of the Financial Statements under the provisions of the Companies Act, 2013 and the Rules thereunder, 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. **"Information Other than the Financial Statements and Auditor's Report Thereon".**

The Company's Board of Directors are responsible for the other information. The other information comprises the information included in the report, but does not include the Financial Statements and our auditor's report thereon.

Our opinion on the Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon.





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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 in the 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**

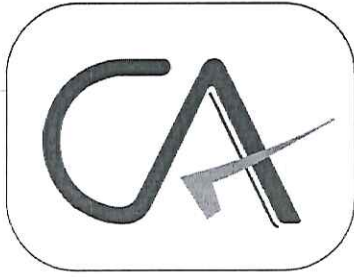
The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that gives a true and fair view of the financial position, financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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; 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, the Board of Directors 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the 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 skepticism throughout the audit. We also:



## **CA Vijaybahadur Yadav**

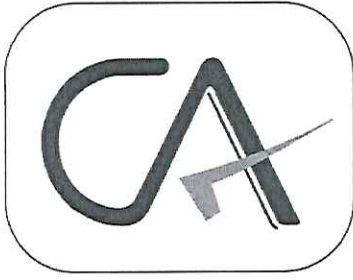
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- a. Identify and assess the risks of material misstatement of the Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide 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.
- b. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, 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.
- c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- d. 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.
- e. 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.



# CA Vijaybahadur Yadav

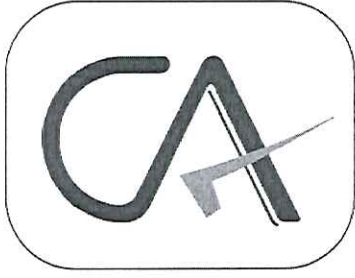
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We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear 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. The provisions of the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 is applicable to the Company as,
  - (a) Its paid-up capital and reserves and surplus are more than Rs.1 Crores as at the balance sheet date;
  - (b) Its total borrowings from banks and financial institutions are more than Rs.1 Crores at any time during the year; and
  - (c) Its turnover for the year is more than Rs.10 Crores during the year.
2. As required by Section 143(3) of the Act, we report that:
  - (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
  - (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
  - (c) The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income and the Statement of Changes in Equity dealt with by this Report are in agreement with the relevant books of account
  - (d) In our opinion, the aforesaid Financial Statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.



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- (e) On the basis of the written representations received from the directors as on 31st March, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2023 from being appointed as a director in terms of Section 164(2) of the Act.
- (f) Since the Company's turnover as per last audited Financial Statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs. 25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017;
- (g) 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:
- The Company does not have any pending litigations which would impact its financial position.
  - The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
  - There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

**For Vijay Yadav & Co.**  
Chartered Accountants



Vijaybahadur Yadav  
Proprietor

M. No. : 157407

FRN : 152132W

PLACE : MUMBAI

DATE : 05-09-2023

UDIN : 23157407BGVCOG8584

**WAGONS LEARNING PRIVATE LIMITED**

Flat no 08, 4th Floor, A Wing Srushti Apartment Baner Pune 411043

ASSESSMENT YEAR: 2023-2024

FINANCIAL YEAR: 2022-2023

**BALANCE SHEET AS AT 31ST MARCH, 2023**

PARTICULARS	Note No.	Figures as at the	Figures as at the
		end of current reporting period	end of previous reporting period
		2022-2023 Amount (Rs. Hundreds)	2021-2022 Amount (Rs. in Hundreds)
<b>A. EQUITY &amp; LIABILITIES</b>			
<b>1 SHAREHOLDERS' FUNDS</b>			
(a) Share Capital	3	1,492.50	1,492.50
(b) Reserves & Surplus	4	5,15,310.24	4,41,462.78
		<u>5,16,802.74</u>	<u>4,42,955.28</u>
<b>2 NON-CURRENT LIABILITIES</b>			
(a) Long Term Borrowings (Secured)	5	3,989.87	6,708.10
(b) Deferred Tax Liability	6	29.52	29.52
		<u>4,019.39</u>	<u>6,737.62</u>
<b>3 CURRENT LIABILITIES</b>			
(a) Short Term Borrowings (Unsecured)	7	1,64,561.65	89,906.89
(b) Trade Payables	8	87,619.98	29,355.37
(c) Short Term Provisions	9	75,630.87	70,912.03
(d) Other Current Liabilities		-	-
		<u>3,27,812.50</u>	<u>1,90,174.30</u>
		<u>8,48,634.63</u>	<u>6,39,867.19</u>
<b>TOTAL</b>			
<b>B. ASSETS</b>			
<b>1 NON-CURRENT ASSETS</b>			
(a) Property, Plant & Equipment and Intangible Assets	10	6,165.49	3,867.47
(i) Property, Plant & Equipment			
(ii) Intangible Assets			
(iii) Capital Work In Progress			
(b) Non Current Investments	11	1,58,494.65	1,47,109.97
(c) Long Term Loans and Advances	12	1,06,374.54	92,833.28
(d) Short Term Loans & Advances	13	65,262.84	53,545.81
(e) Other Non-Current Assets			
(f) Deferred Tax Asset			
		<u>3,36,297.52</u>	<u>2,97,356.53</u>
<b>2 CURRENT ASSET</b>			
(a) Trade Receivables	14	3,94,864.56	2,35,042.79
(b) Cash & Cash Equivalents	15	1,17,472.55	1,07,467.88
(b) Short Term Loans & Advances			
		<u>5,12,337.11</u>	<u>3,42,510.66</u>
		<u>8,48,634.63</u>	<u>6,39,867.19</u>
<b>TOTAL</b>			

AS PER OUR REPORT OF EVEN DATE

FOR VIJAY YADAV & CO.  
Chartered Accountants

*Vijay*

Vijaybahadur Yadav  
Proprietor  
M.NO.: 157407  
FRN: 152132W  
PLACE: Mumbai  
Date: 07/09/2023  
UDIN: 23157407BGVCOG8584



FOR & ON BEHALF OF THE BOARD OF DIRECTORS OF  
WAGONS LEARNING PRIVATE LIMITED

1.

*Uday Shetty*  
DIRECTOR  
Uday Shetty  
DIN: 03424377

2.

*Raviraj Poojary*  
DIRECTOR  
Raviraj Poojary  
DIN: 03424360

**WAGONS LEARNING PVT LTD**

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**WAGONS LEARNING PRIVATE LIMITED**

Flat no 08, 4th Floor , A Wing Srushti Apartment Baner Pune 411043

ASSESSMENT YEAR: 2023-2024


FINANCIAL YEAR: 2022-2023

**PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2023**

PARTICULARS	Note No.	Figures as at the	Figures as at the
		end of current	end of previous
		reporting period	reporting period
		2022-2023	2021-2022
		Amount	Amount
		(Rs. Hundreds)	(Rs. in Hundreds)
<b>A. CONTINUING OPERATIONS</b>			
<b>1 TOTAL INCOME</b>			
(a) Revenue From Operations	16	13,24,800.09	9,66,268.67
(b) Other Income	17	2,91,773.00	22,684.91
<b>TOTAL INCOME</b>		<b>16,16,573.09</b>	<b>9,88,953.58</b>
<b>2 EXPENSES</b>			
(a) Other Expenses	18	11,61,481.39	6,43,124.19
(b) Finance Costs	19	13,367.68	8,485.75
(c) Employee Benefits Expense	20	3,36,112.70	3,12,808.47
(d) Depreciation		5,523.19	1,927.29
<b>TOTAL EXPENSE</b>		<b>15,16,484.96</b>	<b>9,66,345.70</b>
<b>3 Earnings before exceptional and extraordinary items</b>		<b>1,00,088.13</b>	<b>22,607.87</b>
4 Exceptional Items		-	-
5 Extraordinary Items		-	-
<b>6 Profit/(Loss) before tax</b>		<b>1,00,088.13</b>	<b>22,607.87</b>
<b>7 Tax Expense</b>			
(a) Current Tax Expense for Current Year (Provision)		26,240.67	5,558.89
(b) Current Tax Expense for Previous year		-	-
(c) Deferred Tax (increase in Deferred Tax Liability)		-	-
		<b>26,240.67</b>	<b>5,558.89</b>
<b>8 Profit/(Loss) After Tax from Continuing Operations (6-7)</b>		<b>73,847.46</b>	<b>17,048.98</b>
<b>9 Earnings per share (Basic as well as diluted): Rs.</b>		<b>494.79</b>	<b>114.23</b>

**AS PER OUR REPORT OF EVEN DATE**


FOR VIJAY YADAV & CO.  
Chartered Accountants

  
Vijaybahadur Yadav  
Proprietor  
M.NO.: 157407  
FRN: 152132W  
PLACE: Mumbai  
Date: 07/09/2023  
UDIN: 23157407BGVCOG8584

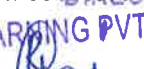


FOR & ON BEHALF OF THE BOARD OF DIRECTORS OF  
WAGONS LEARNING PRIVATE LIMITED

1.

  
WAGONS LEARNING PVT. LTD.  
DIRECTOR  
Uday Shetty  
DIN: 03424377

2.

  
WAGONS LEARNING PVT. LTD.  
DIRECTOR  
Raviraj Poojary  
DIN: 03424360

**WAGONS LEARNING PVT LTD**

CIN: U93000PN2013PTC149316

Regd. Office: A 7 - 8, 4th Floor, Srushti Apartment, Opp. Corporation Bank, Baner, Pune- 411045 (Maharashtra, INDIA)

E-Mail: contact@wagonslearning.com Contact: 8149006055 Website: www.wagonslearning.com

**WAGONS LEARNING PRIVATE LIMITED**
**Standalone Statement of cash flows for the period ending on**
**31st March 2023**
*(Amount in Rs. Hundred, unless otherwise stated)*

	For the Period Ending on 31st March 2023	For the Period Ending on 31st March 2022
<b>1. Cash Flow from Operating Activities</b>		
Profit before Tax	1,00,088.13	22,607.87
<i>Adjustment for:-</i>		
Finance costs	13,367.68	8,485.75
Depreciation and amortization expense	5,523.19	1,927.29
Liabilities no longer required written back	-	-
Interest on fixed deposits/ Income from Mutual Fund	(4,875.55)	-
<b>Operating cash flow before working capital changes</b>	<b>1,14,103.45</b>	<b>33,020.91</b>
<i>Adjustment for:-</i>		
Increase/(Decrease) in trade payable	46,275.50	(20,125.91)
Increase in Short Term Borrowing	74,654.76	32,128.36
Increase/(Decrease) in short-term provision	16,707.94	(45,673.88)
Increase/(Decrease) in other current liabilities	-	-
(Increase) in long-term loans and advances	(13,541.26)	(387.55)
(Increase) in short-term loans and advances	(11,717.03)	(2,251.97)
(Increase) in Trade Receivables	(1,59,821.77)	(40,043.30)
(Increase) in other current asset	-	-
<b>Cash flows (used in) / generated from operating activities</b>	<b>(47,441.85)</b>	<b>(76,354.24)</b>
Income taxes paid (net)	(26,240.67)	(5,558.89)
<b>Net Cash flows (used in) / generated from operating activities (A)</b>	<b>(73,682.52)</b>	<b>(81,913.13)</b>
<b>2. Cash flows from investing activities</b>		
Investment made in equity shares of associate company	0.00	0.00
Purchase of tangible assets	-7,821.21	-2,556.11
Investment made in Mutual Fund	-11,384.68	-1,09,948.43
Interest on fixed deposits/Income from Mutual Fund	4,875.55	0.00
<b>Net cash flow (used in) investing activities (B)</b>	<b>-14,330.34</b>	<b>-1,12,504.54</b>
<b>3. Cash flows from financing activities</b>		
Net Proceeds from issue of Equity Shares	-	2,50,042.25
Proceeds from term loan	-	-
Repayment towards term loan	(2,718.23)	(1,951.90)
Interest and other borrowing costs paid	(13,367.68)	(8,485.75)
<b>Net cash flow generated from financing activities (C)</b>	<b>(16,085.91)</b>	<b>2,39,604.60</b>
Net (Decrease) / Increase in cash and cash equivalents (A+B+C)	10,004.68	78,207.83
Cash and cash equivalents at the beginning of the year	1,07,467.88	29,260.05
<b>Cash and cash equivalents at the end of the year</b>	<b>1,17,472.55</b>	<b>1,07,467.88</b>

**Notes to standalone statement of cash flows**

The above standalone statement of cash flows has been prepared under the Indirect Method set out in Accounting Standard 3 on cash flow statement (AS-3) prescribed by the Central Government, in accordance with the Companies (Accounting Standard) Rules, 2014.

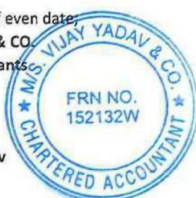
	As at 31.03.2023	As at 31.03.2022
<b>Components of cash and cash equivalents:</b>		
Cash in Hand (As certified by the management)	8,501.55	8,816.81
Petty Cash	228.01	228.01
<b>Balance at Bank</b>		
HDFC Bank	8,087.69	56,337.41
Other Bank	1,00,655.29	42,085.64
<b>Total cash &amp; cash equivalent for cash flow</b>	<b>1,17,472.55</b>	<b>1,07,467.88</b>

Significant Accounting Policies and  
Notes on Financial Statements

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

As per our report of even date,  
FOR VIJAY YADAV & CO.  
Chartered Accountants

  
Vijaybahadur Yadav  
Proprietor  
M.NO.: 157407  
FRN: 152132W  
PLACE: Mumbai  
Date: 07/09/2023  
UDIN: 23157407BGVCOG8584



For & on behalf of the Board of,  
WAGONS LEARNING PRIVATE LIMITED

  
Uday Shetty  
Director  
DIN: 03424377



Raviraj Poojary  
Director  
DIN: 03424360

**WAGONS LEARNING PRIVATE LIMITED**

Flat no 08, 4th Floor , A Wing Srushti Apartment Baner Pune 411043

**ASSESSMENT YEAR: 2023-2024**

**FINANCIAL YEAR: 2022-2023**

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS AS ON 31ST MARCH, 2023**

<u>PARTICULARS</u>	<u>Figures as at the</u>	<u>Figures as at the</u>
	<u>end of current</u>	<u>end of previous</u>
	<u>reporting period</u>	<u>reporting period</u>
	<u>2022-2023</u>	<u>2021-2022</u>
	<u>Amount (Rs. Hundreds)</u>	<u>Amount (Rs. in Hundreds)</u>
<b><u>NOTE -3</u></b>		
<b><u>SHARE CAPITAL :</u></b>		
<b><u>AUTHORISED</u></b>		
20000 Equity Shares of Rs.10 each	2,000.00	2,000.00
	<b>2,000.00</b>	<b>2,000.00</b>
<b><u>ISSUED, SUBSCRIBED &amp; FULLY PAID UP :</u></b>		
14,925 Equity Shares of Rs.10 each (issued and paid up in cash or cash equivalents) <i>Note: Details attached in Separate Annexure</i>	1,492.50	1,492.50
	<b>1,492.50</b>	<b>1,492.50</b>
<b><u>NOTE -4</u></b>		
<b><u>RESERVES &amp; SURPLUS :</u></b>		
General Reserve		
Opening Balance	4,41,462.78	1,74,864.05
Add: Net Profit transferred from Profit & Loss A/c.	73,847.46	2,66,598.73
	<b>5,15,310.24</b>	<b>4,41,462.78</b>
<b><u>NOTE -5</u></b>		
<b><u>LONG TERM BORROWINGS :</u></b>		
<b><u>SECURED LOAN</u></b>		
Term Loan	3,989.87	6,708.10
	<b>3,989.87</b>	<b>6,708.10</b>
<b><u>NOTE -6</u></b>		
<b><u>DEFERRED TAX LIABILITY/ (ASSET) :</u></b>		
Opening Balance	29.52	29.52
Less: Provision for the year due to timing difference arising from difference in WDV as per Income Tax Act, 1961 & Books of Accounts	-	-
	<b>29.52</b>	<b>29.52</b>
<b><u>NOTE -7</u></b>		
<b><u>SHORT TERM BORROWINGS</u></b>		
<b><u>Loans &amp; Advances from Related Party</u></b>		
<b><u>Unsecured Loan</u></b>		
From Bank	1,22,084.95	47,430.18
From Directors	42,476.71	42,476.71
	<b>1,64,561.66</b>	<b>89,906.89</b>



**WAGONS LEARNING PVT. LTD.**  
*(Signature)*  
**Director**

*(Signature)*  
**Director**

**WAGONS LEARNING PVT LTD**

**CIN: U93000PN2013PTC149316**

**Regd. Office: A 7 - 8, 4th Floor, Srushti Apartment, Opp. Corporation Bank, Baner, Pune- 411045 (Maharashtra, INDIA)**

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**WAGONS LEARNING PRIVATE LIMITED**

Flat no 08, 4th Floor , A Wing Srushti Apartment Baner Pune 411043

ASSESSMENT YEAR: 2023-2024

FINANCIAL YEAR: 2022-2023

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS AS ON 31ST MARCH, 2023**

PARTICULARS	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	2022-2023	2021-2022
<b>NOTE -8</b>		
<b>TRADE PAYABLES</b>		
Sundry Creditors	87,619.98	29,355.37
	<b>87,619.98</b>	<b>29,355.37</b>
<b>NOTE -9</b>		
<b>SHORT TERM PROVISIONS</b>		
Income Tax Payable	13,739.05	13,739.05
GST Payable (Net of ITC)	34,968.46	28,223.65
PF Payable	338.62	628.87
PT Payable	-	-
TDS Payable	5,712.76	12,468.41
Professional Tax Payable	5.37	-
Salary Payable	14,853.45	15,852.06
Expenses Payable	6,013.17	-
	<b>75,630.87</b>	<b>70,912.03</b>
<b>NOTE -11</b>		
<b>Non Current Investment</b>		
Investment in Mutual Fund	1,21,333.11	1,09,948.43
Investment in Partnership Firm	37,161.54	37,161.54
	<b>1,58,494.65</b>	<b>1,47,109.97</b>
<b>NOTE -12</b>		
<b>Long Term Loans and Advances</b>		
Security Deposits	21,865.65	15,355.65
Others	84,508.89	77,477.63
	<b>1,06,374.54</b>	<b>92,833.28</b>
<b>NOTE -13</b>		
<b>SHORT TERM LOANS &amp; ADVANCES :</b>		
Deposit	-	-
Advances to Staff	-	-
Balance With Revenue Authorities	65,256.57	53,539.54
Prepaid Expenses	-	-
Advance Tax & TDS (Net of Provisions)	6.27	6.27
	<b>65,262.84</b>	<b>53,545.81</b>



WAGONS LEARNING PVT. LTD.  
Director

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Flat no 08, 4th Floor , A Wing Srushti Apartment Baner Pune 411043

ASSESSMENT YEAR: 2023-2024

FINANCIAL YEAR: 2022-2023

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS AS ON 31ST MARCH, 2023**

PARTICULARS	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	2022-2023	2021-2022
<b>NOTE -14</b>		
<b>TRADE RECEIVABLE</b>		
Unsecured Considered Good	-	-
Others	3,94,864.56	2,35,042.79
	<b>3,94,864.56</b>	<b>2,35,042.79</b>
<b>NOTE -15</b>		
<b>CASH &amp; CASH EQUIVALENTS :</b>		
Cash in Hand (As certified by the management)	8,501.55	8,816.81
Petty Cash	228.01	228.01
HDFC Bank	8,087.69	56,337.41
Other Bank	1,00,655.30	42,085.65
	<b>1,17,472.56</b>	<b>1,07,467.89</b>
<b>NOTE -16</b>		
<b>TOTAL INCOME</b>		
Sale of Services	13,24,800.09	9,66,268.67
	<b>13,24,800.09</b>	<b>9,66,268.67</b>
<b>NOTE -17</b>		
<b>OTHER INCOME :</b>		
Reimbursement of Expenses	88,260.61	12,871.50
Other Income	2,03,512.39	9,813.41
	<b>2,91,773.00</b>	<b>22,684.91</b>



WAGONS LEARNING PVT. LTD.

*(Signature)*  
Director

*(Signature)*  
Director

**WAGONS LEARNING PVT LTD**

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**WAGONS LEARNING PRIVATE LIMITED**

Flat no 08, 4th Floor , A Wing Srushti Apartment Baner Pune 411043

**ASSESSMENT YEAR: 2023-2024**

**FINANCIAL YEAR: 2022-2023**

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS AS ON 31ST MARCH, 2023**

PARTICULARS	Figures as at the	Figures as at the
	end of current reporting period	end of previous reporting period
	2022-2023	2021-2022
<b>NOTE -18</b>		
<b>OTHER EXPENSES</b>		
<b>(i) Administration &amp; Other Expenses</b>		
Advertisement	-	652.88
Audit Fees	300.00	-
Computer Hire Charges	401.50	-
Conveyance Expenses	94,265.66	-
Consultancy Charges	-	-
Business Promotion Expenses	2,289.68	493.25
DSP Incentive Expenses	8,63,266.00	5,25,340.39
Insurance Charges	-	-
Miscellaneous Expenses	-	-
Insurance Expenses	3,495.71	1,964.03
Office Expenses	8,834.24	49,628.09
Trainers Expense	57,627.36	57,492.28
Web Hosting Charges	488.60	546.52
Professional Fees	75,115.13	1,102.06
Subscription Charges	2,535.89	61.19
Rent	3,300.00	-
Repairs & Maintenance	991.40	-
Software Reimbursement Charges	1,508.21	43.85
Training Expenses	47,082.73	5,387.84
PMKAVY Project Appliation	(400.00)	411.80
Interest & Late fee on delayed payment of Taxes	379.28	-
	<b>11,61,481.39</b>	<b>6,43,124.19</b>

<b>NOTE -19</b>		
<b>FINANCE COSTS :</b>		
Interest paid	10,950.94	3,703.53
Bank Charges	2,415.75	4,662.74
Other Charges	1.00	119.48
	<b>13,367.68</b>	<b>8,485.75</b>

<b>NOTE -20</b>		
<b>EMPLOYEE BENEFIT EXPENSES :</b>		
Director's Remuneration	22,818.78	-
Salary & Wages	3,04,984.41	3,12,808.47
Contribution to Provident and Other Funds	8,309.51	-
	<b>3,36,112.70</b>	<b>3,12,808.47</b>



WAGONS LEARNING PVT. LTD.

Director  
WAGONS LEARNING PVT LTD

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Flat no 08, 4th Floor, A Wing Srushti Apartment Baner Pune 411043

**ASSESSMENT YEAR: 2023-2024**

**FINANCIAL YEAR: 2022-2023**

**NOTE : 2**

**ADDITIONAL REGULATORY INFORMATION REQUIRED BY SCHEDULE III OF COMPANIES ACT, 2013**

1. The Company has not undertaken any revaluation w.r.t. Property, Plant and Equipment (including right-of-use assets) or intangible assets or both during the current year or previous year.
2. No proceedings have been initiated or are pending against the company for holding any Benami property under the Benami Transactions (Provision) Act, 1988 and the rules made thereunder.
3. The company has not undertaken any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of the Companies Act, 1956.
4. The Company does not have any charges or satisfaction of which is yet to be registered with Registrar of Companies beyond the statutory period.
5. The Company has not entered in to any scheme of arrangement in terms of sections 230 to 237 of the Companies Act, 2013 which has an accounting impact on current or previous financial year.
6. The company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall:  
(i) 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;  
(ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries;
7. The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.
8. The Company has no loans or advances in the nature of loans are granted to promoters, directors, KMPs and the related parties, either severally or jointly with any other person.
9. The company has 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 Intermediary shall:  
(i) 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;  
(ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries;
10. The company is not declared wilful defaulter by any bank or financial institution or any other lender.
11. The company has complied with the number of layers as prescribed u/s. 2(87) of the Companies Act, 2013
12. The funds borrowed by the company from any Bank(s) / Financial Institution have been used for the purpose for which they have been borrowed and not misutilised / diverted for any other purpose.

**AS PER OUR REPORT OF EVEN DATE**

FOR VIJAY YADAV & CO.  
Chartered Accountants



Vijaybahadur Yadav  
Proprietor  
M.NO.: 157407  
FRN: 152132W  
PLACE: Mumbai  
Date: 07/09/2023  
UDIN: 23157407BGVCOG8584



FOR & ON BEHALF OF THE BOARD OF DIRECTORS OF  
WAGONS LEARNING PRIVATE LIMITED

**WAGONS LEARNING PVT. LTD.**

1.

  
DIRECTOR  
Uday Shetty  
DIN: 03424377

2.

**WAGONS LEARNING PVT. LTD.**  
  
DIRECTOR  
Raviraj Poojary  
DIN: 03424340

**DIRECTOR**

**WAGONS LEARNING PVT LTD**

**CIN: U93000PN2013PTC149316**

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**WAGONS LEARNING PRIVATE LIMITED**

Flat no.08, 4th Floor, A Wing, Srushti Apartment, Baner, Pune-411043

FINANCIAL YEAR: 2022-2023

ASSESSMENT YEAR: 2023-2024

NOTES FORMING PART OF THE FINANCIAL STATEMENTS AS ON 31ST MARCH, 2023

NOTE- 10 :  
PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS:

Block of Assets / Asset Group	Gross Block				Depreciation			Amount (Rs. Hundreds)	
	Opening Balance (01-04-2022)	Additions	Sale/Adj.	Closing Balance (31-03-2023)	For the Year	Sale/Adj.	Residual Value Adjustment	Closing Balance (31-03-2023)	Closing Balance (31-03-2022)
<b>TANGIBLE ASSETS:</b>									
LIPS	1,122.45	-	-	1,122.45	13.79	-	-	1,105.66	16.80
COMPUTER @ 63.16%	19,317.30	7,921.21	-	27,138.51	5,162.48	-	-	22,345.93	4,792.58
Presenter	1,333.39	-	-	1,333.39	19.86	-	-	1,227.26	106.13
Total (Block)	21,773.14	7,821.21	-	29,594.35	5,216.13	-	-	24,678.85	4,915.50
Speaker	1,137.00	-	-	1,137.00	7.86	-	-	1,127.40	9.60
Projector	13,492.95	-	-	13,492.95	7.86	-	-	13,492.95	-
Total (Block)	14,629.95	-	-	14,629.95	7.86	-	-	14,620.35	9.60
Office Equipment @ 45.07 %	7,626.09	-	-	7,626.09	172.47	-	-	6,670.62	955.48
Total (Block)	7,626.09	-	-	7,626.09	172.47	-	-	6,670.62	955.48
FURNITURE & FIXTURES @ 25.09%	2,664.37	-	-	2,664.37	195.73	-	-	2,379.45	284.92
Total (Block)	2,664.37	-	-	2,664.37	195.73	-	-	2,379.45	284.92
Total (Tangible Assets)	46,693.56	7,821.21	-	54,514.76	5,523.19	-	-	48,349.27	6,165.49
Grand Total	46,693.56	7,821.21	-	54,514.76	5,523.19	-	-	48,349.27	6,165.49

WAGONS LEARNING PVT. LTD.  
*(Signature)*  
Director

**WAGONS LEARNING PVT LTD**

CIN: U93000PN2013PTC149316

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