

YASH OPTICS & LENS PRIVATE LIMITED

1ST FLOOR, UNIT 70A, KANDIWALI INDUSTRIAL ESTATE, CHARKOP, KANDIVALI WEST,
MUMBAI, MAHARASHTRA, INDIA, 400067.
CIN: U36101MH2010PTC205889
EMAIL ID: yoalpl@gmail.com

DIRECTOR'S REPORT

To,
The Members,
YASH OPTICS & LENS PRIVATE LIMITED ('THE COMPANY')

On behalf of the Board of Directors, it is our pleasure to present at the Annual Report together with the audited annual financial statements of Yash Optics & Lens Private Limited for the year ended March 31, 2023 as under:

FINANCIAL UPDATE AND THE STATE OF THE COMPANY'S AFFAIRS

A summary of the comparative financial performance of the Company for Financial Years 2022-23 and 2021-22 is presented below:

Particulars	₹ in Lakhs	
	Financial Year ended	
	31/03/2023	31/03/2022
Revenue from Operations	3,970	2,975
Other Income	9	11
Total Income	3,979	2,986
Less: Expenditure	2,722	1,957
Profit/(Loss) before Depreciation, Interest and Tax	1,257	1,029
Less: Depreciation and amortization expense	70	61
Less: Interest on external borrowings	102	52
Profit/(Loss) before exceptional item	1,085	916
Profit/(Loss) before Tax (EBT)	1,085	916
Provision for Tax	282	237
Net Profit/(Loss) After Tax	803	679
Earnings Per Equity Share - Basic and Diluted	8,028.03	6,785.07

BRIEF DESCRIPTION OF THE COMPANY'S WORKING DURING THE YEAR/STATE OF COMPANY'S AFFAIR

The Company's revenue from operations during the financial year 2022-23 was INR 3,970 Lakhs, whereas revenue in the previous year was INR 2,975 Lakhs. The Company's profit after tax is INR 803 Lakhs for financial year 2022-23 as against profit of INR 679 Lakhs in the previous financial year.



RESERVES

The Company has not transferred any amount except profit for the year to its Reserve & Surplus during the year.

DIVIDEND

To strengthen the financial position of the Company and to augment working capital, your Directors do not recommend any dividend for the year ended March 31, 2023.

COMMENCEMENT OF ANY NEW BUSINESS

During the financial year under review no new business commenced by the company.

DETAILS OF REVISION OF FINANCIAL STATEMENT OR ANNUAL REPORT

No revision of the financial statement or Annual report has been revised during Financial Year 2022-23 for any of the three Preceding financial year.

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).

CHANGE IN NATURE OF BUSINESS

There was no change in nature of the business of the Company during the financial year under review.

SUBSIDIARY COMPANIES

As on 31st March 2023, the Company does not have any subsidiary/ joint ventures/ associate companies.

CHANGE IN DIRECTORS AND KEY MANAGERIAL PERSONNEL

During the year there was no change in composition of Board of Directors.

Thus, present Board of the Company comprises of Mr. Tarun Manharlal Doshi, Director, Mr. Chirag Manharlal Doshi, Director and Mr. Dharmendra Manharlal Doshi, Director.

BOARD MEETINGS HELD DURING THE YEAR

Four (4) meetings of the Board of Directors were held during the period viz on June 22, 2022, September 26, 2022, November 28, 2022 and March 21, 2023 and the intervening gap between any two meetings was within the period prescribed under the Companies Act, 2013:



Directors Date of Board Meetings	Mr. Tarun Manharlal Doshi	Mr. Chirag Manharlal Doshi	Mr. Dharmendra Manharlal Doshi
22/06/2022	Attended	Attended	Attended
26/09/2022	Attended	Attended	Attended
28/11/2022	Attended	Attended	Attended
21/03/2023	Attended	Attended	Attended
% of attendance considered	100%	100%	100%

COMMITTEES OF THE BOARD

a) Corporate Social Responsibility Committee

During financial year under review, the Company does not meet the criteria of Section 135 of Companies Act, 2013 read with the Companies (Corporate Social Responsibility Policy) Rules, 2014 so there is no requirement to constitution of Corporate Social Responsibility Committee.

b) Composition Of Audit Committee

The provision of section 177 relating to Audit committee is not applicable on the company.

c) Constitution Of Nomination And Remuneration Committee

The provisions of Section 178(1) relating to constitution of Nomination and Remuneration Committee are not applicable to the Company and hence the Company has not devised any policy relating to appointment of Directors, payment of Managerial remuneration, Directors qualifications, positive attributes, independence of Directors and other related matters as provided under Section 178(3) of the Companies Act, 2013.

BOARD EVALUATION:

The provision of section 134(3)(p) relating to board evaluation is not applicable on the company.

INDEPENDENT DIRECTOR AND DECLARATION:

The provisions of Section 149 pertaining to the appointment of Independent Directors do not apply to our Company.

VIGIL MECHANISM/WHISTLE BLOWER POLICY:

The Company is not required to form such policy.



STATUTORY AUDITORS AND THEIR REPORTS

Pursuant to the provisions of Section 139 of the Companies Act, 2013 and the Companies (Audit and Auditors) Rules, 2014, M/s. Chhogmal & Co., Chartered Accountants (FRN: 101826W) statutory auditors of the Company had been appointed in Annual General Meeting held on 30th November 2021, to hold office up to the conclusion of the Annual General Meeting for year 2025-26. However, their appointment as Statutory Auditors of the Company shall be required to be ratified by the members at the ensuing Annual General Meeting. The Board recommends their ratification at the ensuing Annual General Meeting.

AUDITORS REPORT

The Auditors' Reports including annexures thereto are self-explanatory and do not call for any further comments and explanations from the Board as there are no qualifications or adverse remarks by the Auditors in their reports.

SECRETARIAL AUDIT

The Secretarial Audit is not applicable on the company as it is not covered under the provisions of Section 204 of the Companies Act, 2013 and The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

COST RECORDS

Pursuant to Section 148 of the Companies Act, 2013 read with The Companies (Cost Records and Audit) Amendment Rules, 2014, the cost audit records maintenance is not applicable on the company.

EXTRACT OF ANNUAL RETURN

The company is not having any active website. So, there is no requirement of preparing MGT-9 (Extract of Annual Return) pursuant to the provisions of section 92 read with rule 12 of the companies (management and administration) rules, 2014.

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.

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 does not form part of the report.



PARTICULARS OF LOANS / GUARANTEES / INVESTMENT

Your Company has duly complied with the provisions of Section 186 of the Companies Act 2013 with respect to the loans, guarantees or investment that has been made during the financial year under review.

CHANGES IN SHARE CAPITAL & PAID UP STRUCTURE OF THE COMPANY

a) Authorized Capital:

The Authorized Capital of the Company as on 31st March 2023 is Rs. 5,00,000/- (Rupees Five Lakh Only) divided into 50,000 (Fifty Thousand) Equity Shares of Rs. 10/- (Rupees Ten Only) each.

b) Paid Up Capital:

The Paid up Capital of the Company as on 31st March 2023 is Rs. 1,00,000/- (Rupees One Lakh Only) divided into 10,000 (Ten Thousand) Equity Shares of Rs. 10/- (Rupees Ten Only) each.

ALTERATION OF ARTICLES OF ASSOCIATION OF THE COMPANY

During the year under review company has not altered its Articles of Association.

PARTICULARS OF EMPLOYEES

Your Company being a private limited company, the provisions of section 197 (12) of the Act read with Rule 5(1) of The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, is not applicable to the Company.

MATERIAL CHANGES AND COMMITMENTS IF ANY AFTER BALANCE SHEET DATE

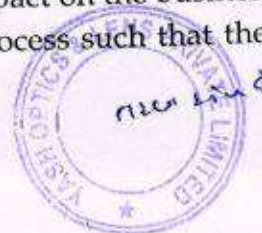
No material changes and commitments occurred between the end of the Financial Year of the Company i.e. March 31, 2023 to which the financial statements relate and the date of this report which effects the financial position of the Company.

DEPOSITS

The Company has not accepted any deposits including from public within the meaning of Section 73 of the Companies Act, 2013 read with Companies (Acceptance of Deposits) Rules, 2014. Hence, there are no particulars to report about the deposit falling under Rule 8 (5) (v) and (vi) of Companies (Accounts) Rules, 2014.

RISK MANAGEMENT POLICY

The Company has a structured risk management policy. The risk management process is designed to safeguard the organisation from various risks through adequate and timely actions. It is designed to anticipate, evaluate and mitigate risks in order to minimize its impact on the business. The potential risks are inventorised and integrated with the management process such that they receive the necessary consideration during decision making.



CORPORATE SOCIAL RESPONSIBILITY (CSR)

The Company has adopted policy on the Corporate Social Responsibility u/s Section 135 of the Companies Act 2013 and has also constituted Corporate Social Responsibility ("CSR") Committee during the financial year under review. The CSR Committee decided to take up various programs related to education in the years ahead.

The Annual Report on Corporate Social Responsibility Activities is annexed herewith as Annexure I and forms part of this report.

INTERNAL FINANCIAL CONTROLS

Your Company has in place adequate internal control system with reference to adherence to policies and procedures for ensuring the orderly and efficient conduct of business, safeguarding of its assets, prevention and detection of frauds and errors, accuracy and completeness of the accounting records and timely preparation of reliable financial information. The Company's internal controls are further supplemented by internal audits and management review.

COMPLIANCE WITH SECRETARIAL STANDARDS

The Company has complied with secretarial standards on board meetings and annual general meetings issued by the Institute of Company Secretaries of India, as applicable to the Company.

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

The Company has framed a Policy against sexual harassment and a formal process for dealing with complaints of harassment or discrimination. The said Policy is in line with the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and the Rules made thereunder. As per the provisions of Section 4 of the said Act, the Board of Directors has constituted the Internal Complaints Committee ('ICC') at all the offices of the Company to deal with the complaints received by the Company pertaining to gender discrimination and sexual harassment at workplace.

Further, as per the provisions of Section 21 & 22 of the said Act, the Report on the details of the number of cases filed under Sexual Harassment and their disposal for the financial year under review, is as under:

1. Number of cases pending as on the beginning of the financial year under review - NIL.
2. Number of complaints filed during the financial year under review - NIL.
3. Number of cases pending as on the end on the financial year under review -NIL.

SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS

During the year under review, no significant and material orders were passed by the regulators or courts or tribunals which impact the going concern status and company's operations.



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

Information on conservation of Energy, Technology absorption, Foreign Exchange earnings and outgo required to be disclosed under Section 134 of the Companies Act, 2013 read with Companies (Accounts) Rules, 2014 are provided hereunder:

PARTICULARS	REMARKS
A) CONSERVATION OF ENERGY:	
> the steps taken or impact on conservation of energy;	The Corporation is taking due care for using electricity in the office and its branches. The Corporation usually takes care for optimum utilization of energy. No capital investment on energy Conservation equipment made during the financial year.
> the steps taken by the company for utilizing alternate sources of energy;	
> the capital investment on energy conservation equipments;	
B) TECHNOLOGY ABSORPTION:	
> the efforts made towards technology absorption;	NIL
> the benefits derived like product improvement, cost reduction, product development or import substitution;	NIL
> in case of imported technology (imported during the last three years reckoned from the beginning of the financial year)-	NIL
(a) the details of technology imported;	NIL
(b) the year of import;	NIL
(c) whether the technology been fully absorbed;	NIL
(d) if not fully absorbed, areas where absorption has not taken place, and the reasons thereof; Not applicable since 5 years period is over	NIL
> the expenditure incurred on Research and Development	NIL
(c) FOREIGN EXCHANGE EARNINGS AND OUTGO:	
> The Foreign Exchange earned in terms of actual inflows during the year and the Foreign Exchange outgo during the year in terms of actual outflows	Foreign Exchange Earning: Rs. 361.20 in Lacs Foreign Exchange Outgo: 1,121.06 in Lacs



DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to the requirement of clause (c) of sub-section (3) of Section 134 of the Companies Act, 2013, your Directors confirm that:

- (a) in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures.
- (b) the directors had selected such accounting policies and applied them consistently and made 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 at the end of the financial year and of the profit and loss of the Company for that period.
- (c) the directors had 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.
- (d) the annual accounts are prepared on a going concern basis; and
- (e) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

CORPORATE INSOLVENCY RESOLUTION PROCESS INITIATED UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016 (IBC)

No such process initiated during the period under review under the Insolvency and Bankruptcy Code, 2016 (IBC).

ACKNOWLEDGEMENT

Your Board wishes to place on record their appreciation for the co-operation and support received from bankers and financial institutions, customers, suppliers, members and employees towards the growth and prosperity of your Company and look forward to their continued support.

By Order of the Board

For Yash Optics & Lens Private Limited


Tarun Manharlal Doshi
Director
DIN: 03067691


Chirag Manharlal Doshi
Director
DIN: 07935498

Place: Mumbai

Date: 05/09/2023

Registered Office: 1st Floor, Unit 70A, Kandivali Industrial Estate, Charkop, Kandivali West, Mumbai, Maharashtra, India, 400067.

Annexure- I

ANNUAL REPORT ON CORPORATE SOCIAL RESPONSIBILITY (CSR) ACTIVITIES

1. A brief outline of the Company's CSR policy, including overview of projects or programs proposed to be undertaken and a reference to the CSR policy and projects or programs. CSR Policy is stated herein below:

CORPORATE SOCIAL RESPONSIBILITY (CSR) POLICY

For

YASH OPTICS & LENS PRIVATE LIMITED

1. Introduction

1.1. YASH OPTICS & LENS PRIVATE LIMITED Philosophy

At YASH OPTICS & LENS PRIVATE LIMITED, we are committed to the YASH OPTICS & LENS PRIVATE LIMITED's 'Education for all' vision of making education available to all in India. We never lose sight of our responsibility to the unprivileged peoples of society. Our commitments towards Corporate Social Responsibility include but not limited to, promotion of education and healthcare, energy and climate change, and betterment of the society through respect for universal human rights and the environment, acting with integrity and accountability and operating responsibly and sustainably.

At YASH OPTICS & LENS PRIVATE LIMITED, we are committed to the YASH OPTICS & LENS PRIVATE LIMITED's 'Animal Welfare' vision an animal is in a good state of welfare if (as indicated by scientific evidence) it is healthy, comfortable, well-nourished, safe, able to express innate behaviour, and if it is not suffering from unpleasant states such as pain, fear, and distress.

1.2. CSR in India

Corporate bodies' involvement in CSR activities is not a new concept in India. Industrial majors are engaged in social development activities since long back. However, the Companies Act, 2013 has brought it under the legal purview. The concept of CSR is introduced through "Comply-or-Explain" mandate. It mandates qualifying companies to constitute Corporate Social Responsibility Committee to effectively monitor CSR activities of the Company. Further the Companies (Corporate Social Responsibility Policy) Rules, 2014 (hereinafter referred to as "the CSR Rules") lay down the framework and modalities for carrying out CSR activities which are specified in Schedule VII of the Act.

2. Objective and Scope

2.1. Objective

The main objective of the CSR Policy is to lay down guidelines for YASH OPTICS & LENS PRIVATE LIMITED to make CSR as one of the key focus areas to adhere to YASH OPTICS & LENS PRIVATE LIMITED's global interest in promotion of education and animal welfare that focuses on making a positive contribution to society.

This Policy covers the proposed CSR activities to be undertaken by the Company and ensuring that they are in line with Schedule VII of the Act as amended from time to time. It covers the CSR activities which are being carried out in India only and includes strategy that defines plans for future CSR activities.

2.2. Scope & Coverage

The CSR activities of the Company shall include, but not limited to any or all of the sectors/activities as may be prescribed by Schedule VII of the Companies Act, 2013 amended from time to time. Further, the Company will review the sectors/activities from time to time and make additions/ deletions/ clarifications to the above sectors/activities.



3. Corporate Social Responsibility (CSR) Committee

The composition of the CSR Committee is not applicable to the Company since the CSR Spending obligation amount during financial year is less than Rs. 50,00,000/- (Rupees Fifty Lakh Only).

4. CSR Spend

The Companies Act, 2013 prescribes that the companies which meet the criteria specified U/s. Sec. 135 shall allocate certain portion of its annual net profits (calculated as per Sec. 198) during the three immediately preceding financial years to be spent on CSR Activities that fall under the categories specified under Schedule VII of the Act.

4.1. CSR Expenditure

Net profit for the purpose of allocation towards CSR means profit more fully described under Rule 2(f) of the CSR Rules. The CSR expenditure shall include all expenditure including contribution to corpus or on projects or programs relating to CSR activities approved by the Board of Directors but does not include any expenditure on an item not in conformity or not in line with activities stated under Schedule VII of the Act.

4.2. Failure to spend the CSR Money

If the Company fails to spend the required amount in a particular financial year, it is the duty of the Committee to submit a report in writing to the Board of Directors specifying the reasons for not spending the amount, which in turn shall be reported by the Board of Directors in their Annual Report pertaining to that particular Financial Year.

Surplus, if any, arising out of the CSR projects or programs or activities shall not form part of the business profit of the Company.

5. CSR Initiatives

Pursuant to Schedule VII of the Act and the CSR Rules, the Company shall undertake CSR activities included in its Annual CSR Plan, as recommended by the Board at the beginning of each year. The Committee is authorized to approve any modification to the existing Annual CSR Plan or to propose any new program during the financial year under review.

5.1. Annual CSR Plan

The Annual CSR Plan is a yearly plan of CSR activities that would be placed before the Board of Directors of the Company based on recommendation of Board which outlines inter alia the following aspects of CSR initiatives of the Company:

- Project Proposals
- Targeted Beneficiaries and their key needs
- Alignment with Schedule VII
- Project Goals and milestones
- Activities and Timelines including expected closure dates.
- CSR Budget with projections
- Monitoring mechanism
- Progress reporting and frequency of reports
- Risks and mitigation strategies
- Any other information as may be required by the Board of Directors

5.2. Collaboration

It is expressly allowed under the CSR Rules that the Company may collaborate with any other Company or association formed in this regard subject to approval by Board, to implement CSR activities and the same shall form a part of the Annual CSR Plan.



6. Reporting and publication of CSR policy

As per the CSR Rules, the contents of the CSR Policy shall be included in the Directors' Report and the same shall be displayed on the Company's website, if any.

7. Monitoring Mechanism

An Internal Working and Monitoring Team comprising of below mentioned directors of the Company will be set up to ensure effective implementation and monitoring of the projects approved by the Board of Directors from time to time. The team will consist of:

- a. Mr. Tarun Manharlal Doshi
- b. Mr. Chirag Manharlal Doshi
- c. Mr. Dharmendra Manharlal Doshi

7.2 Reporting by Internal Working and Monitoring Team

The Internal Working and Monitoring Team will report / give feedback to the Board for all CSR projects undertaken.

The Internal Working and Monitoring Team shall submit reports to the Board of the Company at least once in six months on the progress of the various projects approved by the Committee and entrusted to the Group for implementation and monitoring.

8. Policy review and future amendment

The administration of the CSR Policy of the Company and the execution of identified CSR projects, programs and activities under it shall be carried out under the control and overall supervision of an internal monitoring group formed for this purpose. At the time of formation of this policy, the internal monitoring group shall consist of:

1. Mr. Tarun Manharlal Doshi
2. Mr. Chirag Manharlal Doshi
3. Mr. Dharmendra Manharlal Doshi

The internal monitoring group shall submit its report at least once in six months to the Board, which shall monitor the CSR policy of the Company from time to time.

Further, the Board of Directors may revise/ amend this CSR Policy based on the recommendations of the Board or to bring the same in line with the guidelines or amendments issued from time to time by Government on the subject.

1. Composition of the CSR Committee:

The composition of the CSR Committee is not applicable to the Company since the CSR Spending obligation amount during financial year is less than Rs. 50,00,000/- (Rupees Fifty Lakh Only).

2. Details of the amount available for set off in pursuance of sub-rule (3) of rule 7 of the Companies (Corporate Social Responsibility Policy) Rules, 2014 and amount required for set off for the financial year, if any : **NA**

3. Average net profit of the company as per section 135(5):

- a) Average Net Profit: ₹ 401.81 in lacs
- b) Two percent of average net profit of the company as per section 135(5): ₹ 8.04 in lacs
- c) Surplus arising out of the CSR projects or programmes or activities of the previous financial years : Nil
- d) Amount required to be set off for the financial year, if any : NIL
- e) Total CSR obligation for the financial year (5a+5b-5c): ₹ 8.04 in lacs



2. (a) CSR amount spent or unspent for the financial year:

Particulars	Year ended	Year ended
	March 31, 2023	March 31, 2022
Amount require to be spent by the Company u/s 135 of the Companies Act, 2013.	₹ 8.04 in lacs	NA
Amount spent during the year	-	NA
i) Construction / acquisition of any asset		NA
ii) On purposes other than (i) above	₹ 8.04 in lacs	NA
	₹ 8.04 in lacs	NA

Opening Balance	Amount required to be spent during the year	Amount spent during the year	Closing Balance
Nil	₹ 8.04 in lacs	₹ 8.05 in lacs	₹ 0.01 in lacs (excess)

(b) Details of CSR amount spent against ongoing projects for the financial year: NIL

(c) Details of CSR amount spent against other than ongoing projects for the financial year:

(1) Sl. No.	(2) Name of the Project	(3) Item from the list of activities in schedule VII to the Act.	(4) Local area (Yes/No).	(5) Location of the project.		(6) Amount spent for the project (in Rs).	(7) Mode of implementation - Direct (Yes/No).	(8) Mode of implementation - Through implementing agency.	
				State.	District.			Name.	CSR registration number.
1.	Child Vision and Education	Education	Yes	Mathura/Uttar Pradesh		₹ 2.40 lacs	No	Child Vision and Education	CSR00006903
2.	Animal Welfare	Animal Welfare	Yes	Jhalawar/Rajasthan		₹ 1.60 lacs	No	Animal Welfare	CSR00039458
4.	Animal Welfare	Animal Welfare	Yes	Jhalawar/Rajasthan		₹ 4.05 lacs	No	Animal Welfare	CSR00039458
	Total					₹ 08.05 in lacs			

(d) Amount spent in Administrative Overheads : NIL

(e) Amount spent on Impact Assessment, if applicable : NIL

(f) Total amount spent for the Financial Year (8b+8c+8d+8e): ₹ 8.05 in lacs

(g) Excess amount for set off, if any : ₹ 0.01 in lacs



9. (a) Details of Unspent CSR amount for the preceding three financial years:

Sl. No.	Preceding Financial Year.	Amount transferred to Unspent CSR Account under section 135 (6) (in Rs.)	Amount spent in the reporting Financial Year (in Rs.).	Amount transferred to any fund specified under Schedule VII as per section 135(6), if any.			Amount remaining to be spent in succeeding financial years. (in Rs.)
				Name of the Fund	Amount (in Rs).	Date of transfer.	
1.	NA	NA	NA	NA	NA	NA	NA
	Total	-	-	-	-	-	-

(b) Details of CSR amount spent in the financial year for ongoing projects of the preceding financial year(s): NIL

10. In case of creation or acquisition of capital asset, furnish the details relating to the asset so created or acquired through CSR spent in the financial year; : NA

(asset-wise details).

(a) Date of creation or acquisition of the capital asset(s).

(b) Amount of CSR spent for creation or acquisition of capital asset.

(c) Details of the entity or public authority or beneficiary under whose name such capital asset is registered, their address etc.

(d) Provide details of the capital asset(s) created or acquired (including complete address and location of the capital asset).

11. Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per section 135(5): N.A

By Order of the Board
For Yash Optics & Lens Private Limited

Tarun Manharlal Doshi
Director
DIN: 03067691

Chirag Manharlal Doshi
Director
DIN: 07935498

Place: Mumbai
Date: 05/09/2023

Registered Office: 1st Floor, Unit 70A, Kandivali Industrial Estate, Charkop, Kandivali West, Mumbai, Maharashtra, India, 400067.

INDEPENDENT AUDITOR'S REPORT

To The Members of
YASH OPTICS & LENS PRIVATE LIMITED

Report on the Audit of the Financial Statements

We have audited the financial statements of **YASH OPTICS & LENS PRIVATE LIMITED** ("the Company"), which comprise the balance sheet as at 31st March 2023, and the statement of profit and loss for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

Opinion

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 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, 2023, and its Profit, for the year ended on that date.

Basis for Opinion

We conducted our audit 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 is responsible for the preparation of other information. The Other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexure to the Board report, Business responsibility Report, Corporate Governance report and Shareholder's information, but does not include the standalone financial statement 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.

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.





Responsibilities of Management and Those Charged with Governance 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 give a true and fair view of the financial position and 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.

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, 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, 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 scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. 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.



- 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. The provisions of the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 is not applicable to the Company as it is a Small Company, as defined u/s 2(85) of the Companies Act and vide Rule 2(1) clause (t) of the Companies Rule 2014.

It is small company as:-

- (a) Its paid-up capital is not more than Rs.4 Crores as at the balance sheet date;
- (b) Its turnover for the year is not more than Rs.40 Crores during the year.
- (c) It is not a subsidiary or holding company of a public company; or Section 8 Company; or companies governed by Special Acts.



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 and the Statement of Profit and Loss dealt with by this Report are in agreement with the 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, 2015, as amended.
- (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 No G.S.R. 583(E) dated June 13, 2017;
- (g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirement of section 197(16) of the Act as amended.

In our opinion and to the best of our information and according to the explanation given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of the section 197 of the Act.

- (h) 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. The Company does not have any pending litigations which would impact its financial position.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.
 - iv. (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, 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 provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

- (b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, 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") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- (c) Based on such audit procedures that we have considered reasonable and appropriate in the circumstances, nothing has come to our notices that has caused us to believe that the representation under sub-clause (a) and (b) contain any material misstatement.
- (d) The company has not paid or declared any dividend during the year ended 31st March 2023.
- (e) Since the Proviso to rule 3 (1) of the Companies (Accounts) Rules, 2014 is applicable for the Company w.e.f April 1, 2023. Therefore, reporting under rule 11 (g) is not applicable for the financial year ending on 31st March 2023 in respect of use of accounting software for maintaining books of accounts with requisite audit trail facility.

For Chhogmal & Co.
Chartered Accountants
FRN. 101826W





Shabbir Amreliwala
Partner
Membership No. 138935
UDIN: 23138935BGUYPQ6514
Place: Mumbai
Date: 05th September 2023

YASH OPTICS & LENS PRIVATE LIMITED

(CIN: U36101MH2010PTC205889)

(Address: 1st Floor, Unit 70A, Kandivali Industrial Estate, Charkop, Kandivali West, Mumbai MH 400067)

Balance Sheet as at 31 March 2023

Particulars	Note	(Rs in lacs)	
		31 March 2023	31 March 2022
I. EQUITY AND LIABILITIES			
(1) Shareholders' funds			
(a) Share Capital	3	1	1
(b) Reserves and Surplus	4	1,904	1,101
Total		1,905	1,102
(2) Non-current liabilities			
(a) Long-term Borrowings	5	1,085	401
(b) Deferred Tax Liabilities (net)	6	10	2
(c) Long-term Provisions	7	58	32
Total		1,153	435
(3) Current liabilities			
(a) Trade Payables	8	-	-
- Due to Micro and Small Enterprises			
- Due to Others		264	786
(b) Other Current Liabilities	9	14	9
(c) Short-term Provisions	10	69	55
Total		347	850
Total Equity and Liabilities		3,405	2,387
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment and Intangible Assets			
(i) Property, Plant and Equipment	11	765	436
(b) Long term Loans and Advances	12	2	4
(c) Other Non-current Assets	13	45	18
Total		812	458
(2) Current assets			
(a) Inventories	14	1,557	1,051
(b) Trade Receivables	15	911	752
(c) Cash and cash equivalents	16	53	121
(d) Short-term Loans and Advances	17	69	1
(e) Other Current Assets	18	3	4
Total		2,593	1,929
Total Assets		3,405	2,387

See accompanying notes to the financial statements

As per our report of even date
For Chhogmal & Co.
Chartered Accountants
Firm's Registration No. 101826W

Shabbir Amreliwala
Partner
Membership No. 138973
UDIN: 23138935BGUYPO6614
Place: Mumbai
Date: 5 September 2023



Tarun M Doshi
Director
3067691



For and on behalf of the Board of
YASH OPTICS & LENS PRIVATE LIMITED

Chirag M Doshi
Director
7935498



Place: Mumbai
Date: 5 September 2023

YASH OPTICS & LENS PRIVATE LIMITED

(CIN: U36101MH2010PTC205889)

(Address: 1st Floor, Unit 70A, Kandivali Industrial Estate, Charkop, Kandivali West, Mumbai MH 400067)

Statement of Profit and loss for the year ended 31 March 2023

(Rs in lacs)

Particulars	Note	31 March 2023	31 March 2022
Revenue from Operations	19	3,970	2,975
Other Income	20	9	11
Total Income		3,979	2,986
Expenses			
Cost of Material Consumed	21	1,875	1,444
Change in Inventories of work in progress and finished goods	22	(415)	(373)
Employee Benefit Expenses	23	611	505
Finance Costs	24	102	52
Depreciation and Amortization Expenses	25	70	61
Other Expenses	26	651	381
Total expenses		2,894	2,070
Profit/(Loss) before Exceptional and Extraordinary Item and Tax		1,085	916
Exceptional Item		-	-
Profit/(Loss) before Extraordinary Item and Tax		1,085	916
Extraordinary Item		-	-
Profit/(Loss) before Tax		1,085	916
Tax Expenses	27		
- Current Tax		274	234
- Deferred Tax		8	3
Profit/(Loss) after Tax		803	679
Earnings Per Share (Face Value per Share Rs.10 each)			
- Basic (In Rs)	28	8,028.03	6,785.07
- Diluted (In Rs)	28	8,028.03	6,785.07

See accompanying notes to the financial statements

As per our report of even date

For Chhogmal & Co.

Chartered Accountants

Firm's Registration No. 101826W

Shabbir Amreliwala

Partner

Membership No. 138935

UDIN: 23138935BGUY709514

Place: Mumbai

Date: 5 September 2023



Tarun M Doshi

Director

3067691

For and on behalf of the Board of
YASH OPTICS & LENS PRIVATE LIMITED

Chirag M Doshi

Director

7935498

Place: Mumbai

Date: 5 September 2023

YASH OPTICS & LENS PRIVATE LIMITED

(CIN: U36101MH2010PTC205889)

Notes forming part of the Financial Statements

1 SIGNIFICANT ACCOUNTING POLICIES

a Basis of Preparation

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India ('Indian GAAP') to comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013, as applicable. The financial statements have been prepared under the historical cost convention on accrual basis, except for certain financial instruments which are measured at fair value.

b Use of estimates

The preparation of financial statements requires the management of the Company to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to the contingent liabilities as at the date of the financial statements and reported amounts of income and expense during the year. Examples of such estimates include provisions for doubtful receivables, provision for income taxes, the useful lives of depreciable Property, Plant and Equipment and provision for impairment. Future results could differ due to changes in these estimates and the difference between the actual result and the estimates are recognised in the period in which the results are known / materialise.

c Property, Plant and Equipment

Property, Plant and Equipment are stated at cost, less accumulated depreciation / amortisation. Costs include all expenses incurred to bring the asset to its present location and condition.

Property, Plant and Equipment exclude computers and other assets individually costing Rs. 10000 or less which are not capitalised except when they are part of a larger capital investment programme.

d Depreciation / amortisation

In respect of Property, Plant and Equipment (other than freehold land and capital work-in-progress) acquired during the year, depreciation/amortisation is charged on a straight line basis so as to write-off the cost of the assets over the useful lives.

Type of	Period
Plant and Equipment	15 Years
Furniture and Fixtures	10 Years
Vehicles	8 Years
Office equipment	5 Years
Computers	4 Years

e Leases

Assets taken on lease by the Company in its capacity as lessee, where the Company has substantially all the risks and rewards of ownership are classified as finance lease. Such a lease is capitalised at the inception of the lease at lower of the fair value or the present value of the minimum lease payments and a liability is recognised for an equivalent amount. Each lease rental paid is allocated between the liability and the interest cost so as to obtain a constant periodic rate of interest on the outstanding liability for each year.

Lease arrangements where the risks and rewards incidental to ownership of an asset substantially vest with the lessor, are recognised as operating leases. Lease rentals under operating leases are recognised in the statement of profit and loss on a straight-line basis.



YASH OPTICS & LENS PRIVATE LIMITED

(CIN: U36101MH2010PTC205889)

Notes forming part of the Financial Statements

f Impairment

At each balance sheet date, the management reviews the carrying amounts of its assets included in each cash generating unit to determine whether there is any indication that those assets were impaired. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of impairment. Recoverable amount is the higher of an asset's net selling price and value in use. In assessing value in use, the estimated future cash flows expected from the continuing use of the asset and from its disposal are discounted to their present value using a pre-tax discount rate that reflects the current market assessments of time value of money and the risks specific to the asset. Reversal of impairment loss is recognised as income in the statement of profit and loss.

g Revenue recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measured.

Sale of goods- Revenue is recognized when the significant risks and rewards of ownership of the goods has passed to the buyer.

(i) Domestic Sales

Domestic Sales are recognized, on dispatch from the point of sale.

(ii) Export Sales

It is usually recognised based on the shipped-on board date as per the bill of lading

(iii) Other Income

The Company recognizes income on accrual basis. However, where the ultimate collection of the same lacks reasonable certainty, revenue recognition is postponed to the extent of uncertainty

h Taxation

Current income tax expense comprises taxes on income from operations in India and in foreign jurisdictions. Income taxpayable in India is determined in accordance with the provisions of the Income Tax Act, 1961. Tax expense relating to foreign operations is determined in accordance with tax laws applicable in countries where such operations are domiciled.

Minimum Alternative Tax (MAT) paid in accordance with the tax laws in India, which gives rise to future economic benefits in the form of adjustment of future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax after the tax holiday period. Accordingly, MAT is recognised as an asset in the balance sheet when the asset can be measured reliably and it is probable that the future economic benefit associated with it will fructify.

Deferred tax expense or benefit is recognised on timing differences being the difference between taxable income and accounting income that originate in one period and is likely to reverse in one or more subsequent periods. Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date.

Advance taxes and provisions for current income taxes are presented in the balance sheet after off-setting advance tax paid and income tax provision arising in the same tax jurisdiction for relevant tax paying units and where the Company is able to and intends to settle the asset and liability on a net basis.

The Company offsets deferred tax assets and deferred tax liabilities if it has a legally enforceable right and these relate to taxes on income levied by the same governing taxation laws.

i Foreign currency transactions

Income and expense in foreign currencies are converted at exchange rates prevailing on the date of the transaction. Foreign currency monetary assets and liabilities other than net investments in non-integral foreign operations are translated at the exchange rate prevailing on the balance sheet date and exchange gains and losses are recognised in the statement of profit and loss. Exchange difference arising on a monetary item that, in substance, forms part of an enterprise's net investments in a non-integral foreign operation are accumulated in a foreign currency translation reserve.



YASH OPTICS & LENS PRIVATE LIMITED

(CIN: U36101MH2010PTC205889)

Notes forming part of the Financial Statements

j Inventories

Raw materials are carried at the lower of cost and net realisable value. Cost is determined on a weighted average basis. Purchased goods-in-transit are carried at cost. Work-in-progress is carried at the lower of cost and net realisable value. Stores and spare parts are carried at lower of cost and net realisable value. Finished goods produced or purchased by the Company are carried at lower of cost and net realisable value. Cost includes direct material and labour cost and a proportion of manufacturing overheads.

k Provisions, Contingent liabilities and Contingent assets

A provision is recognised when the Company has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which reliable estimate can be made. Provisions (excluding retirement benefits and compensated absences) are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates. Contingent liabilities are not recognised in the financial statements. A contingent asset is neither recognised nor disclosed in the financial statements.

l Cash and cash equivalents

The Company considers all highly liquid financial instruments, which are readily convertible into known amount of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents.

As per our report of even date

For Chhogmal & Co.
Chartered Accountants
Firm's Registration No. 101826W



Shabbir Amreliwala
Partner

Membership No. 138935
UDIN: 23138935BGUYPQ6514

Place: Mumbai

Date: 5 September 2023



Tarun M Doshi
Director
3067691



For and on behalf of the Board of
YASH OPTICS & LENS PRIVATE LIMITED



Chirag M Doshi
Director
7935498

Place: Mumbai
Date: 5 September 2023

YASH OPTICS & LENS PRIVATE LIMITED
(CIN: U36101MH2010PTC205889)
Notes forming part of the Financial Statements

3 Share Capital

Particulars	(Rs in lacs)	
	31 March 2023	31 March 2022
Authorised Share Capital		
Equity Shares, Rs. 10 par value, 50000 (Previous Year -50000) Equity Shares	5	5
Issued, Subscribed and Fully Paid up Share Capital		
Equity Shares, Rs. 10 par value 10000 (Previous Year -10000) Equity Shares paid up	1	1
Total	1	1

(i) Reconciliation of number of shares

Particulars	31 March 2023		31 March 2022	
	No. of shares	(Rs in lacs)	No. of shares	(Rs in lacs)
Equity Shares				
Opening Balance	10,000	1	10,000	1
Issued during the year	-	-	-	-
Deletion	-	-	-	-
Closing balance	10,000	1	10,000	1

(ii) Rights, preferences and restrictions attached to shares

Equity Shares: The Company has one class of equity shares. Each shareholder is eligible for one vote per share held. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.

(iii) Details of Shares held by shareholders holding more than 5% of the aggregate shares in the company

Equity Shares	31 March 2023		31 March 2022	
	Name of Shareholder	No. of shares	In %	No. of shares
Chirag Manharlal Doshi	3,000	30.00%	3,000	30.00%
Dharmendra Manharlal Doshi	3,000	30.00%	3,000	30.00%
Tarunkumar Manharlal Doshi	3,001	30.01%	2,990	29.90%

(iv) Shares held by Promoters at the end of the year 31 March 2023

Name of Promoter	Class of Shares	No. of Shares	% of total shares	% Change during the year
Chirag Manharlal Doshi	Equity	3,000	30.00%	0.00%
Dharmendra Manharlal Doshi	Equity	3,000	30.00%	0.00%
Tarunkumar Manharlal Doshi	Equity	3,001	30.01%	0.37%
Bhumika D. Doshi	Equity	333	3.33%	0.00%
Jalpa C. Doshi	Equity	333	3.33%	0.00%
Nisha Doshi	Equity	333	3.33%	0.00%
Aplesh Kumar	Equity	-	0.00%	100.00%
Bakulkumar Doshi	Equity	-	0.00%	100.00%
Bhumi Mehta	Equity	-	0.00%	100.00%
Himanshu Shah	Equity	-	0.00%	100.00%
Sheth Malay	Equity	-	0.00%	100.00%
Maulik Doshi	Equity	-	0.00%	100.00%
Nayna Doshi	Equity	-	0.00%	100.00%
Nirmala Doshi	Equity	-	0.00%	100.00%
Pravin Doshi	Equity	-	0.00%	100.00%
Sanjay Mehta	Equity	-	0.00%	100.00%
Sarojben Shah	Equity	-	0.00%	100.00%



YASH OPTICS & LENS PRIVATE LIMITED
(CIN: U36101MH2010PTC205889)
Notes forming part of the Financial Statements

Shares held by Promoters at the end of the year 31 March 2022

Name of Promoter	Class of Shares	No. of Shares	% of total shares	% Change during the year
Chirag Manharlal Doshi	Equity	3,000	30.00%	0.00%
Dharmendra Manharlal Doshi	Equity	3,000	30.00%	0.00%
Tarunkumar Manharlal Doshi	Equity	2,990	29.90%	0.00%
Bhumika D. Doshi	Equity	333	3.33%	0.00%
Jalpa C. Doshi	Equity	333	3.33%	0.00%
Nisha Doshi	Equity	333	3.33%	0.00%
Aplesh Kumar	Equity	1	1.00%	0.00%
Bakulkumar Doshi	Equity	1	1.00%	0.00%
Bhumi Mehta	Equity	1	1.00%	0.00%
Himanshu Shah	Equity	1	1.00%	0.00%
Sheth Malay	Equity	1	1.00%	0.00%
Maulik Doshi	Equity	1	1.00%	0.00%
Nayna Doshi	Equity	1	1.00%	0.00%
Nirmala Doshi	Equity	1	1.00%	0.00%
Pravin Doshi	Equity	1	1.00%	0.00%
Sanjay Mehta	Equity	1	1.00%	0.00%
Sarojben Shah	Equity	1	1.00%	0.00%

4 Reserves and Surplus

Particulars	(Rs in lacs)	
	31 March 2023	31 March 2022
Statement of Profit and loss		
Balance at the beginning of the year		422
Add: Profit/(loss) during the year	1,101	679
Balance at the end of the year	803	1,101
Total	1,904	1,101

5 Long term borrowings

Particulars	(Rs in lacs)	
	31 March 2023	31 March 2022
Unsecured Loans and advances from related parties	1,085	401
Total	1,085	401

Particulars of Long term Borrowings

Name of Lender/Type of Loan	Nature of Security	Rate of Interest	Monthly Installments	No of Installment
ALPESH MAHENDRABHAI SHAH	Unsecured Loans	12%	NA	NA
BHUMIBEN S MEHTA	Unsecured Loans	12%	NA	NA
BHUMIKA DHARMENDRA DOSHI	Unsecured Loans	12%	NA	NA
CHIRAG MANHARLAL DOSHI	Unsecured Loans	12%	NA	NA
DHARMENDRA MANHARLAL DOSHI	Unsecured Loans	12%	NA	NA
DHARMENDRA M DOSHI	Unsecured Loans	12%	NA	NA
HIMANSHU V SHAH	Unsecured Loans	12%	NA	NA
JALPA CHIRAG DOSHI	Unsecured Loans	12%	NA	NA
TARUN MANHARLAL DOSHI HUF	Unsecured Loans	12%	NA	NA

Continued to next page



YASH OPTICS & LENS PRIVATE LIMITED
(CIN: U36101MH2010PTC205889)
Notes forming part of the Financial Statements

Particulars of Long term Borrowings

Name of Lender/Type of Loan	Nature of Security	Rate of Interest	Monthly Installm	No of Installment
Continued from previous page				
MANHARLAL CHUNILAL DOSHI HUF	Unsecured Loans	12%	NA	NA
MANHARLAL CHUNILAL DOSHI	Unsecured Loans	12%	NA	NA
PRAVIN RATILAL DOSHI	Unsecured Loans	12%	NA	NA
TARUN MANHARLAL DOSHI	Unsecured Loans	12%	NA	NA
YASH TARUN DOSHI	Unsecured Loans	12%	NA	NA
SAROJBEN MAHENDRABHAI SHAH	Unsecured Loans	12%	NA	NA
SANJAY HARIJIVANDAS MEHTA	Unsecured Loans	12%	NA	NA

Formal terms of repayment have been defined for the loans taken from related parties. Hence, maturity profile has not been disclosed. The loans are in quasi-equity in nature for the long term business purposes.

6 Deferred tax liabilities Net

Particulars	(Rs in lacs)	
	31 March 2023	31 March 2022
Deferred Tax Net	10	2
Total	10	2

7 Long term provisions

Particulars	(Rs in lacs)	
	31 March 2023	31 March 2022
Provision for employee benefits	58	32
Total	58	32

8 Trade payables

Particulars	(Rs in lacs)	
	31 March 2023	31 March 2022
Due to Micro and Small Enterprises	-	-
Due to others	264	786
Total	264	786

8.1 Trade Payable ageing schedule as at 31 March 2023

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
MSME					
Others	245	11	8		264
Disputed dues- MSME					
Disputed dues- Others					
Sub total					264
MSME - Undue					
Others - Undue					
Total					264



YASH OPTICS & LENS PRIVATE LIMITED
(CIN: U36101MH2010PTC205889)
Notes forming part of the Financial Statements

8.2 Trade Payable ageing schedule as at 31 March 2022

Particulars	Outstanding for following periods from due date of payment				(Rs in lacs)
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
MSME					-
Others	778	8			786
Disputed dues- MSME					-
Disputed dues- Others					-
Sub total					786
MSME - Undue					
Others - Undue					
Total					786

9 Other current liabilities

Particulars	(Rs in lacs)	
	31 March 2023	31 March 2022
Advances from customers	14	9
Total	14	9

10 Short term provisions

Particulars	(Rs in lacs)	
	31 March 2023	31 March 2022
Provision for employee benefits	37	40
Provision for others	32	15
Total	69	55



YASH OPTICS & LENS PRIVATE LIMITED

(CIN: U36101MH2010PTC205889)

Notes forming part of the Financial Statements

11. Property, Plant and Equipment

Name of Assets	Gross Block		Depreciation and Amortization Deduction		Net Block		(Rs in lacs)
	As on 1-Apr-22	Addition	Deduction	As on 31-Mar-23	As on 1-Apr-22	As on 31-Mar-23	As on 31-Mar-22
(i) Property, Plant and Equipment							
Air Conditioner	7	0		8	3	4	5
Furniture & Fixtures	2	6		8	1	2	1
Computer	55	5		60	25	36	30
Office Equipment	5	4		9	2	4	3
Testing Equipment	5	2		7	2	4	4
Mobile Phones	14	4		18	9	3	4
Plant & Machinery	548	371		919	174	218	374
Leasehold Improvements	21	-		21	7	12	14
Vehicles	1	6		8	0	1	1
Total	659	399		1,058	223	292	436
Previous Year						70	765



YASH OPTICS & LENS PRIVATE LIMITED
(CIN: U36101MH2010PTC205889)
Notes forming part of the Financial Statements

12 Long term loans and advances

Particulars	(Rs in lacs)	
	31 March 2023	31 March 2022
Other loans and advances (Secured, considered good)		
- Deposit for office premises		4
Other loans and advances (Unsecured, considered good)		
- Deposit for office premises	2	
Total	2	4

13 Other non current assets

Particulars	(Rs in lacs)	
	31 March 2023	31 March 2022
Security Deposits		
- Deposit for office premises	44	18
- Deposit for telephone connection	1	
Total	45	18

14 Inventories

Particulars	(Rs in lacs)	
	31 March 2023	31 March 2022
Raw materials		
Work-in-progress	149	57
Finished goods	379	7
	1,030	986
Total	1,557	1,051

15 Trade receivables

Particulars	(Rs in lacs)	
	31 March 2023	31 March 2022
Unsecured considered good	911	752
Total	911	752

15.1 Trade Receivables ageing schedule as at 31 March 2023

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months- 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade receivables- considered good	686	174	50			911
Undisputed Trade Receivables- considered doubtful						
Disputed Trade Receivables- considered good						
Disputed Trade Receivables- considered doubtful						
Sub total						911
Undue - considered good						
Total						911



YASH OPTICS & LENS PRIVATE LIMITED
(CIN: U36101MH2010PTC205889)
Notes forming part of the Financial Statements

15.2 Trade Receivables ageing schedule as at 31 March 2022

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months- 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade receivables- considered good	700	52				752
Undisputed Trade Receivables- considered doubtful						-
Disputed Trade Receivables considered good						-
Disputed Trade Receivables considered doubtful						-
Sub total						752
Undue - considered good						
Total						752

16 Cash and cash equivalents

Particulars	(Rs in lacs)	
	31 March 2023	31 March 2022
Cash on hand		11
Balances with banks in current accounts	8	86
Cash and cash equivalents - total	37	97
Other Bank Balances	45	
Deposits with original maturity for more than 12 months	8	24
Total	53	121

17 Short term loans and advances

Particulars	(Rs in lacs)	
	31 March 2023	31 March 2022
Loans and advances to employees		6
Advance Income Tax (Net of provision for taxes)	11	(19)
Balances with Government Authorities	26	
-GST Receivable		2
-Others		12
Total	69	1

18 Other current assets

Particulars	(Rs in lacs)	
	31 March 2023	31 March 2022
Others		2
-Export Benefit receivable		
-Prepaid Expenses	3	2
Total	3	4



YASH OPTICS & LENS PRIVATE LIMITED
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Notes forming part of the Financial Statements

19 Revenue from operations

Particulars	(Rs in lacs)	
	31 March 2023	31 March 2022
Sale of products		
Other operating revenues	3,969	2,975
-Refund of Duty Drawback	1	
Total	3,970	2,975

20 Other Income

Particulars	(Rs in lacs)	
	31 March 2023	31 March 2022
Interest Income		
Others	2	1
-Discounts And Rebates		
-Exchange Difference	7	4
Refund of Duty Drawback		3
Total	9	11

21 Cost of Material Consumed

Particulars	(Rs in lacs)	
	31 March 2023	31 March 2022
Raw Material Consumed		
Opening stock		
Purchases	57	2
Direct Expenses	1,711	1,343
Less: Closing stock	255	156
Total	1,499	1,497
Total	1,875	1,444
Total	1,875	1,444

22 Change in Inventories of work in progress and finished goods

Particulars	(Rs in lacs)	
	31 March 2023	31 March 2022
Opening Inventories		
Finished Goods		
Work-in-progress	986	617
Less: Closing Inventories	7	4
Finished Goods		
Work-in-progress	1,030	986
Total	379	7
Total	(415)	(373)

23 Employee benefit expenses

Particulars	(Rs in lacs)	
	31 March 2023	31 March 2022
Salaries and wages		
Contribution to provident and other funds	562	473
Staff welfare expenses	4	16
Gratuity expense	18	16
Total	27	-
Total	611	505



YASH OPTICS & LENS PRIVATE LIMITED
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 Notes forming part of the Financial Statements

24 Finance costs

Particulars	(Rs in lacs)	
	31 March 2023	31 March 2022
Interest expense	100	49
Bank Charges	2	3
Total	102	52

25 Depreciation and amortization expenses

Particulars	(Rs in lacs)	
	31 March 2023	31 March 2022
Depreciation on property, plant and equipment	70	61
Total	70	61

26 Other expenses

Particulars	(Rs in lacs)	
	31 March 2023	31 March 2022
Auditors' Remuneration	3	4
Administrative expenses	177	93
Advertisement	14	4
Commission	93	60
Consultancy fees	19	10
Conveyance expenses	20	6
Insurance	7	5
Power and fuel	29	16
Rent	99	54
Repairs others	41	60
Rates and taxes	3	7
Selling & Distribution Expenses	99	43
Other Business Administrative Expenses	13	12
Telephone expenses	5	4
Travelling Expenses	15	3
Other Expenses	6	-
- Exchange Difference	8	-
DONATION	-	-
Total	651	381

27 Tax Expenses

Particulars	(Rs in lacs)	
	31 March 2023	31 March 2022
Current Tax	274	234
Deferred Tax	-	3
-Deferred Tax	8	-
-Others	-	-
Total	282	237



YASH OPTICS & LENS PRIVATE LIMITED
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Notes forming part of the Financial Statements

28 Earning per share

Particulars	31 March 2023	31 March 2022
Profit attributable to equity shareholders (Rs in lacs)		
Weighted average number of Equity Shares	803	679
Earnings per share basic (Rs)	10,000	10,000
Earnings per share diluted (Rs)	8,028.03	6,785.07
Face value per equity share (Rs)	8,028.03	6,785.07
	10	10

29 Auditors' Remuneration

Particulars	31 March 2023	31 March 2022
Payments to auditor as		
- Auditor		
- Tax Audit	2	3
	1	1
Total	3	4

30 Contingent Liabilities and Commitments

Particulars	31 March 2023	31 March 2022
Claims against the Company not acknowledged as debt		
- Income tax demands		
- Indirect tax demands		
Total	-	-

31 Related Party Disclosure

(i) List of Related Parties

Bhumika D Doshi
Jalpa Chirag Doshi
Dharmendra M Doshi
Dharmendra M Doshi HUF
Chirag Doshi
Chirag Doshi Huf
Tarun Doshi
Yash Doshi
Nisha Doshi
Manharlal Chunilal Doshi
Yash Enterprise
Yash Lenses
Tarun Doshi HUF
Manharlal Doshi HUF
Yash Optics
Alpesh Mahendrabhai Shah
Sarojben Maherabhai Shah
Dharmesh B Doshi
Maulik Maheshbhai Doshi
Mihir Shah
Bhumiben S Mehta
Pravin Ratilal doshi
Sanjay Harjivandas Mehta

Relationship

Relative of Director
Relative of Director
Director
Relative of Director
Director
Relative of Director
Director
Relative of Director
Relative of Director
Relative of Director
Enterprises over which KMP are able to exercise significant influence
Enterprises over which KMP are able to exercise significant influence
Relative of Director
Relative of Director
Enterprises over which KMP are able to exercise significant influence
Relative of Director
Relative of Director
Relative of Director
Relative of Director
Relative of Director
Relative of Director
Relative of Director
Relative of Director



YASH OPTICS & LENS PRIVATE LIMITED
(CIN: U36101MH2010PTC205889)
Notes forming part of the Financial Statements

(ii) Related Party Transactions

Particulars	Relationship	(Rs in lacs)	
		31 March 2023	31 March 2022
Interest Expenses			
- Bhumika D Doshi	Relative of Director	3	5
- Dharmendra M Doshi	Director	20	18
- Dharmendra M Doshi HUF	Relative of Director	4	5
- Jalpa Chirag Doshi	Relative of Director	0	3
- Manharlal Doshi HUF	Relative of Director	3	3
- Tarun Doshi	Director	60	1
- Tarun Doshi HUF	Relative of Director	0	1
- Yash Doshi	Relative of Director	1	2
- Alpesh Mahendrabhai Shah	Relative of Director	0	-
- Sarojben Maherabhai Shah	Relative of Director	0	-
Salary Expenses			
- Bhumika D Doshi	Relative of Director	11	8
- Jalpa Chirag Doshi	Relative of Director	11	8
- Yash Doshi	Relative of Director	18	10
- Nisha Doshi	Relative of Director	11	-
Director's Remuneration			
- Chirag Doshi	Director	93	84
- Dharmendra M Doshi	Director	93	84
- Tarun Doshi	Director	93	84
Commission			
- Dharmendra M Doshi	Director	-	2
- Manharlal Chunilal Doshi	Relative of Director	7	8
- Dharmesh B Doshi	Relative of Director	2	-
- Maulik Maheshbhai Doshi	Relative of Director	11	-
- Mihir Shah	Relative of Director	9	-
Loan Repaid			
- Bhumika D Doshi	Relative of Director	30	9
- Chirag Doshi	Director	1	7
- Dharmendra M Doshi	Director	6	46
- Dharmendra M Doshi HUF	Relative of Director	3	7
- Jalpa Chirag Doshi	Relative of Director	0	94
- Manharlal Doshi HUF	Relative of Director	10	10
- Tarun Doshi	Director	395	52
- Tarun Doshi HUF	Relative of Director	0	18
- Yash Doshi	Relative of Director	28	1
- Manharlal Chunilal Doshi	Relative of Director	7	-
- Sarojben Maherabhai Shah	Relative of Director	9	-
- Alpesh Mahendrabhai Shah	Relative of Director	6	-
- Bhumiben S Mehta	Relative of Director	11	-
- Pravin Ratilal doshi	Relative of Director	8	-
- Sanjay Harjivandas Mehta	Relative of Director	30	-
Loan Accepted			
- Chirag Doshi	Director	230	7
- Dharmendra M Doshi	Director	140	7
- Dharmendra M Doshi HUF	Relative of Director	6	3
- Jalpa Chirag Doshi	Relative of Director	14	12
- Tarun Doshi	Director	730	1
- Yash Doshi	Relative of Director	2	2
- Bhumika D Doshi	Relative of Director	7	-

Continued to next page



YASH OPTICS & LENS PRIVATE LIMITED
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Notes forming part of the Financial Statements

Related Party Transactions

Particulars	Relationship	(Rs in lacs)	
		31 March 2023	31 March 2022
Continued from previous page			
- Manharlal Chunilal Doshi	Relative of Director	7	-
- Manharlal Doshi HUF	Relative of Director	12	-
- Tarun Doshi HUF	Relative of Director	10	-
- Bhumbiben S Mehta	Relative of Director	-	11
- Pravin Ratilal doshi	Relative of Director	-	8
- Sanjay Harjivandas Mehta	Relative of Director	-	3

(iii) Related Party Balances

Particulars	Relationship	(Rs in lacs)	
		31 March 2023	31 March 2022
Loan (Liability)			
- Bhumika D Doshi	Relative of Director	29	50
- Dharmendra M Doshi	Director	322	170
- Dharmendra M Doshi HUF	Relative of Director	52	45
- Chirag Doshi	Director	235	-
- Tarun Doshi	Director	389	-
- Yash Doshi	Relative of Director	-	25
- Jalpa Chirag Doshi	Relative of Director	14	-
- Tarun Doshi HUF	Relative of Director	10	-
- Manharlal Doshi HUF	Relative of Director	34	30
- Alpesh Mahendrabhai Shah	Relative of Director	-	6
- Sarojben Maherabhai Shah	Relative of Director	-	9
- Bhumbiben S Mehta	Relative of Director	-	11
- Pravin Ratilal doshi	Relative of Director	-	8
- Sanjay Harjivandas Mehta	Relative of Director	-	30

32 Details of Benami Property held

No proceeding has been initiated or pending against the Company for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988, as amended, and rules made thereunder.

33 Wilful Defaulter

Date of declaration as wilful defaulter

The company is not declared a wilful defaulter by any bank or financial institution or other lender.

34 Relationship with Struck off Companies

Transaction with struck-off companies as identified by the management are NIL

35 Registration of Charge

The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.

36 Compliance with number of layers of companies

The company does not have any layers prescribed under clause (87) of section 2 of Companies act, 2013, Act read with Companies (Restriction on number of Layers) Rules, 2017.



YASH OPTICS & LENS PRIVATE LIMITED
(CIN: U36101MH2010PTC205889)
Notes forming part of the Financial Statements

37 Ratio Analysis

Particulars	Numerator/Denominator	31 March 2023	31 March 2022	Change in %
(a) Current Ratio	$\frac{\text{Current Assets}}{\text{Current Liabilities}}$	7.48	2.27	229.80%
(b) Debt-Equity Ratio	$\frac{\text{Total Debts}}{\text{Shareholder's Equity}}$	0.57	0.36	56.72%
(c) Debt Service Coverage Ratio	$\frac{\text{Earning available for Debt Service}}{\text{Debt Service}}$	9.75	16.18	-39.73%
(d) Return on Equity Ratio	$\frac{\text{Profit after Tax}}{\text{Average Shareholder's Equity}}$	53.41%	88.98%	-39.98%
(e) Inventory turnover ratio	$\frac{\text{Total Turnover}}{\text{Average Inventories}}$	3.04	3.55	-14.35%
(f) Trade receivables turnover ratio	$\frac{\text{Total Turnover}}{\text{Average Account Receivable}}$	4.78	5.09	-6.19%
(g) Trade payables turnover ratio	$\frac{\text{Total Purchases}}{\text{Average Account Payable}}$	3.26	2.85	14.23%
(h) Net capital turnover ratio	$\frac{\text{Total Turnover}}{\text{Net Working Capital}}$	1.77	2.76	-35.93%
(i) Net profit ratio	$\frac{\text{Net Profit}}{\text{Total Turnover}}$	20.22%	22.81%	-11.34%
(j) Return on Capital employed	$\frac{\text{Earning before interest and taxes}}{\text{Capital Employed}}$	39.56%	64.29%	-38.46%

38 Disclosure where company has received fund from other person or entity to lend or invest in other person or entity
The Company has not received any fund from any person(s) or entity(is), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:
i. directly or indirectly lend to or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
ii. provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

39 Undisclosed Income
There were no transactions relating to previously unrecorded income that have been surrendered and disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.

40 Details of Crypto Currency
The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.



YASH OPTICS & LENS PRIVATE LIMITED
(CIN: U36101MH2010PTC205889)
Notes forming part of the Financial Statements

41 Other Statutory Disclosures as per the Companies Act, 2013

1. Based on the information available with the company, no creditors have been identified as "supplier" within the meaning of "Micro, Small and Medium Enterprises Development (MSMED) Act 2006".
2. Depreciation for the year has been provided with reference to the useful life of respective assets specified in Schedule III of the Companies Act, 2013
3. Balances in Trade Receivables, Trade Payables, and loans and advances and group company accounts are subject to confirmation reconciliation/ adjustment if any. The effect of such adjustment, if any shall be determined as and when accounted in the year of determination.

42 Subsequent Events

43 Regrouping

As per our report of even date
For Chhogmal & Co.
Chartered Accountants
Firm's Registration No. 101826W

Shabbir Amreliwala
Partner
Membership No. 138935

UDIN: 23138935BGUYPO6514
Place: Mumbai
Date: 5 September 2023



Tarun M Doshi
Director
3067691



For and on behalf of the Board of
YASH OPTICS & LENS PRIVATE LIMITED

Chirag M Doshi
Director
7935498



Place: Mumbai
Date: 5 September 2023

FORM NO. AOC-4



Form for filing financial statement
and other documents with the
Registrar

[Pursuant to section 137 of the Companies Act, 2013 and
sub-rule (1) of Rule 12 of Companies (Accounts) Rules,
2014]

Form Language

English

Hindi

Refer the instruction kit for filing the form.

Note-

-All fields marked in * are to be mandatorily filled.

-Figures appearing in the e-Form should be entered in Absolute Rupees only. Figures should not be rounded off in any other unit like hundreds, thousands, lakhs, millions or crores.

Authorized capital of the company as on the date of filing

500,000

Number of members of the company as on the date of filing

SEGMENT- I: INFORMATION AND PARTICULARS IN RESPECT OF BALANCE SHEET

Part A

I. General information of the company

1. (a) Corporate identity number (CIN) of company

U36101MH2010PTC205889

Pre-Fill

(b) Global location number (GLN) of company

2. (a) Name of the company

YASH OPTICS & LENS PRIVATE LIMITED

(b) Address of the registered
office of the company

1st Floor, Unit 70A, Kandivali Industrial Estate,
Charkop, Kandivali West,
MUMBAI
Mumbai City
Maharashtra

(c) *e-mail ID of the company

yoalpl@gmail.com

3. * Financial year to which financial statements relates

From

01/04/2022

(DD/MM/YYYY)

To

31/03/2023

(DD/MM/YYYY)

4. (a)* Date of Board of directors' meeting in which financial statements are approved

05/09/2023

(DD/MM/YYYY)

(i) *Nature of financial statements

Adopted Financial statements

(iii) Whether provisional financial statements filed earlier Yes No Not applicable

(iv) Whether adopted in adjourned AGM Yes No Not applicable

(c) Details of director(s), manager, secretary, CEO, CFO of the company who have signed the financial statements

Provide Director Identification number (DIN) in case of director, Managing Director and Income -tax permanent account number (Income-tax PAN) in case of manager, secretary, CEO, CFO.

Pre-fill All

DIN or Income-tax PAN	Name	Designation	Date of signing of financial statements
03067691	TARUN MANHARLAL DC	Director	05/09/2023
07935498	CHIRAG MANHARLAL D	Director	05/09/2023

5. (a)*Date of Board of directors' meeting in which boards' report referred under section 134 was approved (DD/MM/YYYY)

(b) Details of director(s) who have signed the Boards' report

DIN	Name	Designation	Date of signing of Boards' report
03067691	TARUN MANHARLAL D	Director	05/09/2023
07935498	CHIRAG MANHARLAL D	Director	05/09/2023

6. * Date of signing of reports on the financial statements by the auditors (DD/MM/YYYY)

7. (a)* Whether annual general meeting (AGM) held Yes No Not applicable

(b) If yes, date of AGM (DD/MM/YYYY)

(c) *Due date of AGM (DD/MM/YYYY)

(d)* Whether any extension for financial year or AGM granted Yes No

8. (a)* Whether the company is a subsidiary company as defined under clause (87) of section 2 Yes No

(b) CIN of the holding company, if applicable

(c) Name of the holding company

(d) Provision pursuant to which the company has become a subsidiary

9. (a)* Whether the company has a subsidiary company as defined under clause (87) of section 2 Yes No

(b) If yes, then indicate number of subsidiary company(ies)

CIN of subsidiary company

Name of the subsidiary company

Provisions pursuant to which the company has become a subsidiary

10. *Number of Auditors

I.	* (a)	Income-tax PAN of auditor or auditor's firm	AACFC2079H
	* (b)	Category of auditor	<input type="radio"/> Individual <input checked="" type="radio"/> Auditor's firm
	* (c)	Membership number of auditor or auditor's firm's registration number	101826W
	* (d)	SRN of Form ADT-1	F59795039 <input type="button" value="Pre-Fill"/>
	* (e)	Name of the auditor or auditor's firm	Chhogmal & Associates
	* (f)	Address of the auditor or auditor's firm	166, 1st Floor, The Summit Business Bay
		Line I	
		Line II	Opp. Cinemax Theatre, Near Gurunanak Pe
		* City	Mumbai
		* State	Maharashtra-MH
		Country	IN
		* Pin code	400093
	(g)	Details of the member signing for the above firm	
		Name of the member	Shabbir Amreliwala
		Membership number	138935

11. (a) *Whether Schedule III of the Companies Act, 2013 is applicable Yes No

(b) *Type of Industry

Note: In case the type of industry is other than Banking or Power or Insurance or NBFC, then select Commercial and Industrial (C&I).

12. *Whether consolidated financial statements required or not Yes No

13. (a) *Whether company is maintaining books of account and other relevant books and papers in electronic form Yes No

I. Balance Sheet

Part-B

	Particulars	Figures as at the end of (Current reporting period) (in Rs.)		Figures as at the end of (Previous reporting period) (inRs.)	
		31/03/2023	(DD/MM/YYYY)	31/03/2022	(DD/MM/YYYY)
I.	EQUITY AND LIABILITIES				
(1)	Shareholder's Fund				
	(a) Share capital	100,000.00		100,000.00	
	(b) Reserves and surplus	190,355,742.00		110,075,478.00	
	(c) Money received against share warrants	0.00		0.00	
(2)	Share application money pending allotment	0.00		0.00	
(3)	Non - current liabilities				
	(a) Long term borrowings	108,531,246.00		40,060,000.00	
	(b) Deferred tax liabilities (net)	975,966.00		209,072.00	
	(c) Other long term liabilities	0.00		0.00	
	(d) Long term provisions	5,833,372.00		3,196,809.00	
(4)	Current liabilities				
	(a) Short term borrowings	0.00		0.00	
	(b) Trade payables	26,420,083.00		78,602,071.00	
	(c) Other current liabilities	1,382,500.00		951,995.00	
	(d) Short term provisions	6,858,500.00		5,488,562.00	
	Total	340,457,409.00		238,683,987.00	
II.	ASSETS				
(1)	Non-current assets				
	(a) Fixed assets				
	(i) Tangible assets	76,546,832.00		43,598,672.00	
	(ii) Intangible assets	0.00		0.00	
	(iii) Capital work-in-progress	0.00		0.00	
	(iv) Intangible assets under development	0.00		0.00	
	(b) Non-current Investments	0.00		0.00	
	(c) Deferred tax assets (net)	0.00		0.00	
	(d) Long term loans and advances	180,000.00		386,000.00	
	(e) Other non-current assets	4,485,105.00		1,832,670.00	
(2)	Current assets				
	(a) Current Investment	0.00		0.00	
	(b) Inventories	155,736,785.00		105,094,194.00	
	(c) Trade receivables	91,062,897.00		75,152,202.00	
	(d) Cash and cash equivalents	5,232,285.00		12,132,187.00	
	(e) Short term loans and advances	6,898,488.00		105,891.00	
	(f) Other current assets	315,017.00		382,171.00	
	Total	340,457,409.00		238,683,987.00	

II. Detailed Balance sheet items (Amount in Rupees)

A. Details of long term borrowings (unsecured)

Particulars	Current reporting period	Previous reporting period
Bonds/ debentures	0.00	0.00
Term Loans		
-From banks	0.00	0.00
-From other parties	0.00	0.00
Deferred payment liabilities	0.00	0.00
Deposits	0.00	0.00
Loans and advances from related parties	108,531,246.00	40,060,000.00
Long term maturities of financial lease Obligations	0.00	0.00
Other loans & advances	0.00	0.00
Total long term borrowings (unsecured)	108,531,246.00	40,060,000.00
Out of above total, aggregate amount guaranteed by directors	0.00	0.00

B. Details of short term borrowings (unsecured)

Particulars	Current reporting period		Previous reporting period	
Loans repayable on demand				
-From banks	0.00		0.00	
-From other parties	0.00		0.00	
Loans and advances from related parties	0.00		0.00	
Deposits	0.00		0.00	
Other loans and advances	0.00		0.00	
Total short term borrowings (unsecured)	0.00		0.00	
Out of above total, aggregate amount guaranteed by directors	0.00		0.00	

C. Details of long term loans and advances (unsecured, considered good)

Particulars	Currents reporting period		Previous reporting period	
Capital advances	0.00		0.00	
Security deposits	0.00		0.00	
Loans and advances to other related parties	0.00		0.00	
Other loans and advances	180,000.00		386,000.00	
Total long term loan and advances	180,000.00		386,000.00	
Less: Provision/ allowance for bad and doubtful loans and advances				
-From related parties	0.00		0.00	
-From others	0.00		0.00	
Net long term loan and advances (unsecured, considered good)	180,000.00		386,000.00	
Loans and advances due by directors/ other officers of the company	0.00		0.00	

D. Details of long term loans and advances (doubtful)

Particulars	Currents reporting period		Previous reporting period	
Capital advances	0.00		0.00	
Security deposits	0.00		0.00	
Loans and advances to other related parties	0.00		0.00	
Other loans and advances	0.00		0.00	
Total long term loan and advances	0.00		0.00	
Less: Provision/ allowance for bad and doubtful loans and advances				
-From related parties	0.00		0.00	
-From others	0.00		0.00	
Net long term loan and advances (doubtful)	0.00		0.00	
Loans and advances due by directors/ other officers of the company	0.00		0.00	

E. Details of trade receivables

Particulars	Current reporting period		Previous reporting period	
	Exceeding six months	Within six months	Exceeding six months	Within six months
Secured, considered good	22,458,818.00	68,604,079.00	5,161,890.00	69,990,312.00
Unsecured, considered good	0.00	0.00	0.00	0.00
Doubtful	0.00	0.00	0.00	0.00
Total trade receivables	22,458,818.00	68,604,079.00	5,161,890.00	69,990,312.00
Less: Provision/ allowance for bad and doubtful debts	0.00	0.00	0.00	0.00
Net trade receivables	22,458,818.00	68,604,079.00	5,161,890.00	69,990,312.00
Debt due by directors/ others officers of the company	0.00	0.00	0.00	0.00

III. *Financial parameters - Balance sheet items (Amount in Rupees) as on financial year end date

1	Amount of issue allotted for contracts without payment received in cash during reporting periods	0.00		
2	Share application money given	0.00		
3	Share application money given during the reporting period	0.00		
4	Share application money received during the reporting period	0.00		
5	Share application money received and due for refund	0.00	0.00	%
6	Paid - up capital held by foreign company	0.00	0.00	%
7	Paid-up capital held by foreign holding company and/ or through its subsidiaries	0.00		
8	Number of shares bought back during the reporting period	0.00		
9	Deposits accepted or renewed during the reporting period	0.00		
10	Deposits matured and claimed but not paid during the reporting period	0.00		
11	Deposits matured and claimed but not paid	0.00		
12	Deposits matured, but not claimed	0.00		
13	Unclaimed matured debentures	0.00		
14	Debentures claimed but not paid	0.00		
15	Interest on deposits accrued and due but not paid	0.00		
16	Unpaid dividend	0.00		
17	Investment in subsidiary companies	0.00		
18	Investment in government companies	0.00		
19	Capital Reserves	0.00		
20	Amount due for transfer to Investor Education and Protection Fund (IEPF)	0.00		
21	Inter- corporate deposits	0.00		
22	Gross value of transaction as per AS18 (If applicable)	170,210,114.00		
23	Capital subsidies/ grants received from government authority(ies)	0.00		
24	Calls unpaid by directors	0.00		
25	Calls unpaid by others	0.00		
26	Forfeited shares (amount originally paid-up)	0.00		
27	Forfeited shares reissued	0.00		
28	Borrowing from foreign institutional agencies	0.00		
29	Borrowing from foreign companies	0.00		
30	Inter-corporate borrowings - secured	0.00		
31	Inter-corporate borrowings - unsecured	0.00		
32	Commercial Paper	0.00		
33	Conversion of warrants into equity shares during the reporting period	0.00		
34	Conversion of warrants into preference shares during the reporting period	0.00		
35	Conversion of warrants into debentures during the reporting period	0.00		
36	Warrants issued during the reporting period (In foreign currency)	0.00		
37	Warrants issued during the reporting period (In Rupees)	0.00		
38	Default in payment of short term borrowings and interest thereon	0.00		
39	Default in payment of long term borrowings and interest thereon	0.00		
40	Whether any operating lease has been converted to financial lease or vice-versa	<input type="radio"/> Yes <input checked="" type="radio"/> No		
	Provide details of such conversion	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>		

41	Net worth of company	190,455,742.00
42	Number of shareholders to whom shares allotted under private placement during the reporting period	0
43	Secured Loan	0.00
44	Gross fixed assets (including intangible assets)	105,784,903.00
45	Depreciation and amortization	29,238,071.00
46	Miscellaneous expenditure to the extent not written off or adjusted	0.00
47	Unhedged Foreign Exchange Exposure	0.00

IV. Share capital raised during the reporting period (Amount in Rupees)

Particulars	Equity Shares	Preference Shares	Total
(a) Public issue	0.00	0.00	0.00
(b) Bonus issue	0.00	0.00	0.00
(c) Right issue	0.00	0.00	0.00
(d) Private placement arising out of conversion of debentures or preference shares	0.00	0.00	0.00
(e) Other private placement	0.00	0.00	0.00
(f) Preferential allotment arising out of conversion of debentures or preference shares	0.00	0.00	0.00
(g) Other preferential allotment	0.00	0.00	0.00
(h) Employee Stock Option Plan (ESOP)	0.00	0.00	0.00
(i) Others	0.00	0.00	0.00
(j) Total amount of share capital raised during the reporting period	0.00	0.00	0.00

VI. Details related to cost records and cost audit

1. *Whether maintenance of cost records by the company has been mandated under Companies (Cost Records and Audit) Rules, 2014

Yes No

SEGMENT II: INFORMATION AND PARTICULARS IN RESPECT OF PROFIT AND LOSS ACCOUNT
I. Statement Of Profit And Loss

	Particulars	Figures for the period (Current reporting period)		Figures for the period (Previous reporting period)	
		From	01/04/2022 (DD/MM/YYYY)	From	01/04/2021 (DD/MM/YYYY)
		To	31/03/2023 (DD/MM/YYYY)	To	31/03/2022 (DD/MM/YYYY)
(I)	Revenue from operations				
	Domestic Turnover				
	(i) Sales of goods manufactured	0.00		0.00	
	(ii) Sales of goods traded	0.00		0.00	
	(iii) Sales or supply of services	397,021,298.00		297,502,602.00	
	Export turnover				
	(i) Sales of goods manufactured	0.00		0.00	
	(ii) Sales of goods traded	0.00		0.00	
	(iii) Sales or supply of services	0.00		0.00	
(II)	Other income	872,908.00		1,099,314.00	
(III)	Total Revenue (I+II)	397,894,206.00		298,601,916.00	
(IV)	Expenses				
	Cost of material consumed	187,455,263.00		144,419,659.00	
	Purchases of stock in trade	0.00		0.00	
	Changes in inventories of				
	-Finished goods	-4,314,256.00		-36,922,948.00	
	-Work-in-progress	-37,174,468.00		-337,395.00	
	-Stock in trade	0.00		0.00	
	Employee benefit Expense	61,138,017.00		50,490,168.00	
	Managerial remuneration	0.00		0.00	
	Payment to Auditors	315,000.00		375,500.00	
	Insurance expenses	686,120.00		531,668.00	
	Power and fuel	2,900,307.00		1,641,721.00	
	Finance cost	10,164,730.00		5,158,661.00	
	Depreciation and Amortisation expense	6,956,682.00		6,118,136.00	
	Other expenses	61,255,011.00		35,562,932.00	
	Total expenses	289,382,406.00		207,038,102.00	
(V)	Profit before exceptional and extraordinary items and tax (III-IV)	108,511,800.00		91,563,814.00	
(VI)	Exceptional items	0.00		0.00	
(VII)	Profit before extraordinary items and tax (V-VI)	108,511,800.00		91,563,814.00	
(VIII)	Extraordinary items	0.00		0.00	
(IX)	Profit before tax (VII-VIII)	108,511,800.00		91,563,814.00	
(X)	Tax Expense				
	(1) Current tax	27,464,638.00		23,419,680.00	
	(2) Deferred tax	766,894.00		293,446.00	
(XI)	Profit (Loss) for the period from continuing Operations (IX-X)	80,280,268.00		67,850,688.00	
(XII)	Profit/(Loss) from discontinuing operations	0.00		0.00	
(XIII)	Tax expense of discontinuing operations	0.00		0.00	
(XIV)	Profit/(Loss) from discontinuing operations (after tax) (XII-XIII)	0.00		0.00	
(XV)	Profit/ (Loss) (XI+XIV)	80,280,268.00		67,850,688.00	

(XVI)	Earnings per equity share before extraordinary items		
	(1) Basic	8,028.03	6,785.07
	(2) Diluted	8,028.03	6,785.07
(XVII)	Earnings per equity share after extraordinary items		
	(1) Basic	8,028.03	6,785.07
	(2) Diluted	8,028.03	6,785.07

II. Detailed Profit and Loss items (Amount in Rupees)

A. Details of earning in foreign exchange

Particulars	Current reporting period	Previous reporting period
Export of goods calculated on FOB basis	36,120,290.10	29,078,130.00
Interest and dividend	0.00	0.00
Royalty	0.00	0.00
Know-how	0.00	0.00
Professional and consultation fees	0.00	0.00
Other income	0.00	0.00
Total Earning in Foreign Exchange	36,120,290.10	29,078,130.00

B. Details of expenditure in foreign exchange

Particulars	Current reporting period	Previous reporting period
Import of goods calculated on CIF basis		
(i) Raw material	0.00	0.00
(ii) Component and spare parts	112,105,725.28	88,218,950.00
(iii) Capital goods	0.00	0.00
Expenditure on account of		
Royalty	0.00	0.00
Know-how	0.00	0.00
Professional and consultation fees	0.00	0.00
Interest	0.00	0.00
Other matters	0.00	0.00
Dividend paid	0.00	0.00
Total Expenditure in foreign exchange	112,105,725.28	88,218,950.00

III. *Financial parameters - Profit and loss account items (Amount in Rupees) during the reporting period

1	Proposed Dividend	0.00	0.00	%
2	Earnings per share (in Rupees)	Basic 8,028.03		
		Diluted 8,028.03		
3	Income in foreign currency	36,120,290.10		
4	Expenditure in foreign currency	112,105,725.28		
5	Revenue subsidies or grants received from government authority(ies)	0.00		
6	Rent paid	9,850,650.00		
7	Consumption of stores and spare parts	0.00		
8	Gross value of transaction with related parties as per AS-18 (If applicable)	44,961,352.00		
9	Bad debts of related parties as per AS-18 (If applicable)	0.00		

IV. Details related to principal products or services of the company

Total number of product/ services category(ies)

1	Product or service category code (ITC/ NPCS 4 digit code)	9961
	Description of the product or service category	WHOLESALE TRADE SERVICES
	*Turnover of the product or service category (in Rupees)	397,021,298.00
	*Highest turnover contributing product or service code (ITC/ NPCS 8 digit code)	99612520
	*Description of the product or service	Optical Lens
	*Turnover of highest contributing product or service (in Rupees)	397,021,298.00

Note - Please refer to 'Indian Trade Classification' based on harmonized commodity description and coding system issues by the ministry of Commerce & Industry for Product Codes and National Product Classification for Services (NPCS) for Services codes issued by Ministry of Statistics & Program Implementation, Government of India.

Segment III: Reporting of Corporate Social Responsibility (CSR)

1. (a) (i) *Whether CSR is applicable as per section 135 Yes No

(ii) Turnover (in Rs.)

(iii) Net worth (in Rs.)

(b) Net profits for last three financial years

Financial year ended	2022	2021	2020
Profit before tax (In Rs.)	91,563,814.00	14,861,308.00	14,118,218.00
Net Profit computed u/s 198 adjusted as per rule 2(1)(f) of the Companies (CSR Policy) Rules, 2014 (in Rs.)	91,563,814.00	14,861,308.00	14,118,218.00

2. Average net profit of the company for last three financial years (as defined in explanation to sub-section (5) section 135 of the Act) (in Rupees)

3. Prescribed CSR Expenditure (two per cent. of the amount as in item 2 above) (in Rupees)

4. (a) Total amount spent on CSR for the financial year (in Rupees)

(b) Amount spent in local area (in Rupees)

(c) Manner in which the amount spent during the financial year as detailed below:

Number of CSR activities

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
S. No.	CSR project or activity identified	Sector in which the Project is covered	Projects or programs - Specify the State /Union Territory where the Project/ Program was undertaken	Projects or programs - Specify the district where projects or programs was undertaken	Amount outlay (budget) project or programs wise (in Rs.)	Amount spent on the projects or programs (in Rs.)	Expenditure on Administrative overheads (in Rs.)	Mode of Amount spent
1	Child Vis	Education	Uttar Pradesh-UP	Mathura	240,000.0	240,000.0	240,000.0	By Trusts/€
2	Animal V	Animal welfare	Rajasthan-RJ	Jhalawar	160,000.0	160,000.0	160,000.0	By Trusts/€
3	Animal V	Animal welfare	Rajasthan-RJ	Jhalawar	405,000.0	405,000.0	405,000.0	By Trusts/€

Total		805,000.0	805,000.0	805,000.0
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5. Give details (name, address and email address) of implementing agency(ies)

Jan Jagrati Sevarth Sansthan and Rudraksh Gaushala Samiti

7. Whether a responsibility statement of the CSR Committee on the implementation and monitoring of CSR Policy is enclosed to the Board's Report Yes No

Segment IV: DISCLOSURE ABOUT RELATED PARTY TRANSACTIONS

Disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto

1. Number of contracts or arrangements or transactions not at arm's length basis

Name(s) of the related party	Nature of relationship	Nature of contracts/ arrangements/ transactions

Duration of the contracts / arrangements/ transactions	Date of approval by the Board	Amount paid as advances, if any	Date on which the special resolution was passed in general meeting as required under first proviso to section 188

2. Number of material contracts or arrangement or transactions at arm's length basis

Name(s) of the related party	Nature of relationship	Nature of contracts/ arrangements/ transactions

Duration of the contracts / arrangements/ transactions	Date of approval by the Board	Amount paid as advances, if any

Segment V: Auditor's Report

I. (a) In case of a government company, whether Comptroller and Auditor-General of India (CAG of India) has commented upon or supplemented the audit report under section 143 of the Companies Act, 2013 Yes No

III. Details of remarks made by auditors and applicability of CARO

1. *Whether auditors' report has been qualified or has any reservations or contains adverse remarks Yes No

3. *Whether Companies (Auditors' Report) Order (CARO) applicable Yes No

SEGMENT-VI- Miscellaneous

1. *Whether the Secretarial Audit is applicable Yes No

2. *Whether detailed disclosures with respect to Directors' report under sub-section (3) of section 134 is attached. Yes No

Attachments

1. *Copy of financial statements duly authenticated as per section 134(including Board's report, auditors' report and other documents)

Attach

7. Company CSR policy as per s sub-section (4) of section 135

Attach

8. Details of other entity(s)

Attach

12. Directors' report as per sub-section (3) of section 134

Attach

13. Details of remaining CSR activities

Attach

14. Optional attachment(s)- if any

Attach

List of attachment

Annual Report_Yash Optics And Lens_202
CSR Policy_Yash Optics And Lens_2023_
Directors Report_Yash Optics And Lens_2
Details of other entity_Yash Optics And Le

Remove attachment

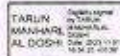
Declaration

I am authorized by the Board of Directors of the Company vide *resolution number *dated

to sign this form and declare that all the requirements of Companies Act, 2013 and the rules made thereunder in respect of the subject matter of this form and matters incidental thereto have been complied with. I further declare that:

1. Whatever is stated in this form and in the attachments thereto is true, correct and complete and no information material to the subject matter of this form has been suppressed or concealed and is as per the original records maintained by the company.
2. All the required attachments have been completely and legibly attached to this form.

*To be digitally signed by



*Designation

*Director identification number of the director; or PAN of the manager or CEO or CFO; or Membership number of the secretary

Certificate by Practicing professional

I declare that I have been duly engaged for the purpose of certification of this form. It is hereby certified that I have gone through the provisions of the Companies Act, 2013 and Rules thereunder for the subject matter of this form and matters incidental thereto and I have verified the above particulars (including attachment(s)) from the original/certified records maintained by the Company/applicant which is subject matter of this form and found them to be true, correct and complete and no information material to this form has been suppressed. I further certify that:

1. The said records have been properly prepared, signed by the required officers of the Company and maintained as per the relevant provisions of the Companies Act, 2013 and were found to be in order;
2. All the required attachments have been completely and legibly attached to this form;
3. It is understood that I shall be liable for action under Section 448 of the Companies Act, 2013 for wrong certification, if any found at any stage.

Chartered Accountant (in whole time practice) Cost Accountant (in whole time practice)

Company Secretary (in whole time practice)

Whether fellow or associate Associate Fellow

Membership number

Note: Attention is drawn to provisions of Section 448 and 449 which provide for punishment for false statement / certificate and punishment for false evidence respectively.

Modify

Check Form

Prescrutiny

Submit

For office use only:

eForm Service request number (SRN) eForm filing date (DD/MM/YYYY)

Digital signature of the authorizing officer

This e-Form is hereby registered

Confirm submission

Date of signing

(DD/MM/YYYY)

OR

This eForm has been taken on file maintained by the Registrar of Companies through electronic mode and on the basis of statement of correctness given by the company

FORM NO. MGT-7A

[Pursuant to sub-section(1) of section 92 of the Companies Act, 2013 and sub-rule (1) of rule 11 of the Companies (Management and Administration) Rules, 2014]



सत्यमेव जयते

Abridged Annual Return for OPCs and Small Companies

Form language English Hindi

Refer the instruction kit for filing the form.

I. REGISTRATION AND OTHER DETAILS

(i) * Corporate Identification Number (CIN) of the company

U36101MH2010PTC205889

Pre-fill

Global Location Number (GLN) of the company

Permanent Account Number (PAN) of the company

AAACY4371M

(ii) (a) Name of the company

YASH OPTICS & LENS PRIVATE

(b) Registered office address

1st Floor, Unit 70A, Kandiwali Industrial Estate,
Charkop, Kandivali West,
MUMBAI
Mumbai City
Maharashtra
400067

(c) *email-ID of the company

yoalpl@gmail.com

(d) *Telephone number with STD code

9223391387

(e) Website

(iii) Date of Incorporation

23/07/2010

Type of the Company	Category of the Company	Sub-category of the Company
Private Company	Company limited by shares	Indian Non-Government company

(v) Whether company is having share capital

Yes No

(vi) Whether the form is filed for

OPC Small Company

(vii) *Financial year From

(DD/MM/YYYY) To

(DD/MM/YYYY)

(viii) *Whether Annual General Meeting (AGM) held (not applicable in case of OPC)

Yes No

(a) If yes, date of AGM

(b) Due date of AGM

(c) Whether any extension for AGM granted

Yes No

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

*Number of business activities

S.No	Main Activity group code	Description of Main Activity group	Business Activity Code	Description of Business Activity	% of turnover of the company
1	G	Trade	G1	Wholesale Trading	100

III. PARTICULARS OF ASSOCIATE COMPANIES (INCLUDING JOINT VENTURES) (not applicable for OPC)

*No. of Companies for which information is to be given

S.No	Name of the company	CIN / FCRN	Associate/ Joint venture	% of shares held
1				

IV. SHARE CAPITAL, DEBENTURES AND OTHER SECURITIES OF THE COMPANY

i) *SHARE CAPITAL

(a) Equity share capital

Particulars	Authorised capital	Issued capital	Subscribed capital	Paid Up capital
Total number of equity shares	50,000	10,000	10,000	10,000
Total amount of equity shares (in rupees)	500,000	100,000	100,000	100,000

Number of classes

Class of Shares	Authorised capital	Issued capital	Subscribed capital	Paid Up capital
Equity Shares	50,000	10,000	10,000	10,000

Number of equity shares

Nominal value per share (in rupees)	10	10	10	10
Total amount of equity shares (in rupees)	500,000	100,000	100,000	100,000

(b) Preference share capital

Particulars	Authorised capital	Issued capital	Subscribed capital	Paid Up capital
Total number of preference shares	0	0	0	0
Total amount of preference shares (in rupees)	0	0	0	0

Number of classes

0

Class of Shares	Authorised capital	Issued capital	Subscribed capital	Paid up capital
Number of preference shares				
Nominal value per share (in rupees)				
Total amount of preference shares (in rupees)	0	0		

(c) Unclassified share capital (not applicable for OPC)

Particulars	Authorised Capital
Total amount of unclassified shares	0

(d) Break-up of paid-up share capital (not applicable for OPC)

Class of shares	Number of shares	Total nominal Amount	Total Paid-up amount	Total premium
Equity shares				
At the beginning of the year	10,000	100,000	100,000	
Increase during the year	0	0	0	0
i. Public Issues	0	0	0	0
ii. Rights issue	0	0	0	0
iii. Bonus issue	0	0	0	0
iv. Private Placement/ Preferential allotment	0	0	0	0
v. ESOPs	0	0	0	0
vi. Sweat equity shares allotted	0	0	0	0
vii. Conversion of Preference share	0	0	0	0

viii. Conversion of Debentures	0	0	0	0
ix. GDRs/ADRs	0	0	0	0
x. Others, specify				
Decrease during the year	0	0	0	0
i. Buy-back of shares	0	0	0	0
ii. Shares forfeited	0	0	0	0
iii. Reduction of share capital	0	0	0	0
iv. Others, specify				
At the end of the year	10,000	100,000	100,000	

Preference shares				
At the beginning of the year	0	0	0	
Increase during the year	0	0	0	0
i. Issues of shares	0	0	0	0
ii. Re-issue of forfeited shares	0	0	0	0
iii. Others, specify				
Decrease during the year	0	0	0	0
i. Redemption of shares	0	0	0	0
ii. Shares forfeited	0	0	0	0
iii. Reduction of share capital	0	0	0	0
iv. Others, specify				
At the end of the year	0	0	0	

(ii) Details of shares/Debentures Transfers since closure date of last financial year (or in the case of the first return at any time since the incorporation of the company) * (not applicable for OPC)

Nil

[Details being provided in a CD/Digital Media]

Yes No Not applicable

Separate sheet attached for details of transfers

Yes No

Note: In case list of transfer exceeds 10, option for submission as a separate sheet attachment or submission in a CD/Digital Media may be shown.

Date of Previous AGM		<input style="width: 100%;" type="text"/>	
Date of Registration of Transfer		<input style="width: 100%;" type="text"/>	
Type of Transfer	<input style="width: 50px;" type="text"/>	1 - Equity, 2- Preference Shares, 3 - Debentures, 4 - Stock	
Number of Shares/ Debentures/ Units Transferred	<input style="width: 150px;" type="text"/>	Amount per Share/ debenture/unit (in Rs.)	<input style="width: 150px;" type="text"/>
Ledger Folio of Transferor		<input style="width: 100%;" type="text"/>	
Transferor's Name	<input style="width: 150px;" type="text"/>	<input style="width: 150px;" type="text"/>	<input style="width: 150px;" type="text"/>
	Surname	Middle name	First name
Ledger Folio of Transferee		<input style="width: 100%;" type="text"/>	
Transferee's Name	<input style="width: 150px;" type="text"/>	<input style="width: 150px;" type="text"/>	<input style="width: 150px;" type="text"/>
	Surname	middle name	first name

Date of Registration of Transfer

Type of Transfer

1 - Equity, 2- Preference Shares, 3 - Debentures, 4 - Stock

Number of Shares/ Debentures/
Units Transferred

Amount per Share/
debenture/unit (in Rs.)

Ledger Folio of Transferor

Transferor's Name

Surname

Middle name

First name

Ledger Folio of Transferee

Transferee's Name

Surname

middle name

first name

(iii) *Debentures (Outstanding as at the end of financial year)

Particulars	Number of units	Nominal value per unit	Total value
Non-convertible debentures	0	0	0
Partly convertible debentures	0	0	0
Fully convertible debentures	0	0	0
Total			0

Details of debentures

Class of Debentures	Outstanding as at the beginning of the year	Increase during the year	Decrease during the year	Outstanding as at the end of the year
Non-convertible debentures	0	0	0	0
Partly convertible debentures	0	0	0	0
Fully convertible debentures	0	0	0	0

(iv) Securities (other than shares and debentures) (not applicable for OPC)

0

Type of Securities	Number of Securities	Nominal Value of each Unit	Total Nominal Value	Paid up Value of each Unit	Total Paid up Value
Total					

V. *Turnover and net worth of the company (as defined in the Companies Act, 2013)

(i) Turnover

397,021,298

(ii) Net worth of the Company

190,455,742

VI. (a) *SHARE HOLDING PATTERN - Promoters (not applicable for OPC)

S. No.	Category	Equity	Preference
--------	----------	--------	------------

		Number of shares	Percentage	Number of shares	Percentage
1.	Individual/Hindu Undivided Family				
	(i) Indian	10,000	100	0	
	(ii) Non-resident Indian (NRI)	0	0	0	
	(iii) Foreign national (other than NRI)	0	0	0	
2.	Government				
	(i) Central Government	0	0	0	
	(ii) State Government	0	0	0	
	(iii) Government companies	0	0	0	
3.	Insurance companies	0	0	0	
4.	Banks	0	0	0	
5.	Financial institutions	0	0	0	
6.	Foreign institutional investors	0	0	0	
7.	Mutual funds	0	0	0	
8.	Venture capital	0	0	0	
9.	Body corporate (not mentioned above)	0	0	0	
10.	Others	0	0	0	
	Total	10,000	100		0

Total number of shareholders (promoters)

6

(b) *SHARE HOLDING PATTERN - Public/Other than promoters

S. No.	Category	Equity		Preference	
		Number of shares	Percentage	Number of shares	Percentage
1.	Individual/Hindu Undivided Family				
	(i) Indian	0	0	0	
	(ii) Non-resident Indian (NRI)	0	0	0	
	(iii) Foreign national (other than NRI)	0	0	0	

2.	Government				
	(i) Central Government	0	0	0	
	(ii) State Government	0	0	0	
	(iii) Government companies	0	0	0	
3.	Insurance companies	0	0	0	
4.	Banks	0	0	0	
5.	Financial institutions	0	0	0	
6.	Foreign institutional investors	0	0	0	
7.	Mutual funds	0	0	0	
8.	Venture capital	0	0	0	
9.	Body corporate (not mentioned above)	0	0	0	
10.	Others	0	0	0	
	Total	0	0	0	0

Total number of shareholders (other than promoters)

0

Total number of shareholders (Promoters+Public/
Other than promoters)

6

VII. *NUMBER OF PROMOTERS, MEMBERS, DEBENTURE HOLDERS

Details	At the beginning of the year	At the end of the year
Promoters	17	6
Members (other than promoters)	0	0
Debenture holders	0	0

VIII. *MEETINGS OF MEMBERS/CLASS OF MEMBERS/BOARD/COMMITTEES OF THE BOARD OF DIRECTORS

A. MEMBERS/CLASS /REQUISITIONED/CLB/NCLT/COURT CONVENED MEETINGS (not applicable for OPC)

Number of meetings held

1

Type of meeting	Date of meeting	Total Number of Members entitled to attend meeting	Attendance	
			Number of members attended	% of total shareholding
Annual General Meeting	30/09/2022	6	6	100

B. BOARD MEETINGS (not applicable for OPC)

*Number of meetings held

4

S. No.	Date of meeting	Total Number of directors as on the date of meeting	Attendance	
			Number of directors attended	% of attendance
1	22/06/2022	3	3	100
2	26/09/2022	3	3	100
3	28/11/2022	3	3	100
4	21/03/2023	3	3	100

C. *ATTENDANCE OF DIRECTORS (not applicable for OPC)

S. No.	DIN	Name of the Director	Board Meetings			Committee Meetings			Whether attended AGM held on 30/09/2023 (Y/N/NA)
			Number of Meetings which director was entitled to attend	Number of Meetings attended	% of attendance	Number of Meetings which director was entitled to attend	Number of Meetings attended	% of attendance	
1	03067691	TARUN MANHARLAL	4	4	100	0	0	0	Yes
2	07935498	CHIRAG MANHARLAL	4	4	100	0	0	0	Yes
3	07935540	DHARMENDRA MANH	4	4	100	0	0	0	Yes

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IX. *REMUNERATION OF DIRECTORS

Nil

A. Number of Managing Director, Whole-time Directors and/or Manager whose remuneration details to be entered

S. No.	Name	Designation	Gross salary	Commission	Stock Option/ Sweat equity	Others	Total Amount
1							0
Total							

B. Number of other directors whose remuneration details to be entered

S. No.	Name	Designation	Gross salary	Commission	Stock Option/ Sweat equity	Others	Total Amount
1	TARUN MANHARL	Director	9,300,000	0	0	0	9,300,000
2	CHIRAG MANHARI	Director	9,300,000	0	0	0	9,300,000
3	DHARMENDRA MA	Director	9,300,000	0	0	0	9,300,000
Total			27,900,000	0	0	0	27,900,000

X. MATTERS RELATED TO CERTIFICATION OF COMPLIANCES AND DISCLOSURES

A. *Whether the company has made compliances and disclosures in respect of applicable provisions of the Companies Act, 2013 during the year Yes No

B. If No, give the reasons/observations

XI. PENALTY AND PUNISHMENT - DETAILS THEREOF

(A) DETAILS OF PENALTIES / PUNISHMENT IMPOSED ON COMPANY/DIRECTORS /OFFICERS Nil

Name of the company/ directors/ officers	Name of the court/ concerned Authority	Date of Order	Name of the Act and section under which penalised / punished	Details of penalty/ punishment	Details of appeal (if any) including present status

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(B) DETAILS OF COMPOUNDING OF OFFENCES Nil

Name of the company/ directors/ officers	Name of the court/ concerned Authority	Date of Order	Name of the Act and section under which offence committed	Particulars of offence	Amount of compounding (in rupees)

We certify that:

- The return states the facts, as they stood on the date of the closure of the financial year aforesaid correctly and adequately.
- Unless otherwise expressly stated to the contrary elsewhere in this return, the Company has complied with applicable provisions of the Act during the financial year.
- The company has not, since the date of the closure of the last financial year with reference to which the last return was submitted or in the case of a first return since the date of the incorporation of the company, issued any invitation to the public to subscribe for any securities of the company.
- Where the annual return discloses the fact that the number of members, (except in case of a one person company), of the company exceeds two hundred, the excess consists wholly of persons who under second proviso to clause (ii) of sub-section (68) of section 2 of the Act are not to be included in reckoning the number of two hundred.

Declaration

I am authorised by the Board of Directors of the company vide resolution no. ... dated (DD/MM/YYYY) to sign this form and declare that all the requirements of the Companies Act, 2013 and the rules made thereunder in respect of the subject matter of this form and matters incidental thereto have been complied with. I further declare that:

- Whatever is stated in this form and in the attachments thereto is true, correct and complete and no information material to the subject matter of this form has been suppressed or concealed and is as per the original records maintained by the company.
- All the required attachments have been completely and legibly attached to this form.

Note: Attention is also drawn to the provisions of Section 447, section 448 and 449 of the Companies Act, 2013 which provide for punishment for fraud, punishment for false statement and punishment for false evidence respectively.

To be digitally signed by

Director

TARUN
MANHARLA
L. Doshi

DIN of the director

Attachments

- 1. List of share holders, debenture holders;
- 2. Approval letter for extension of AGM;
- 3. List of Directors;
- 4. Optional Attachment(s), if any;

List of attachments

Attach
Attach
Attach
Attach

List of Shareholders_Yash Optics And Len
List of Directors_Yash Optics And Lens_20
List of Share Transfer_Yash Optics And Le

Remove Attachment

Modify

Check Form

Prescrutiny

Submit

This eForm has been taken on file maintained by the registrar of companies through electronic mode and on the basis of statement of correctness given by the company

Auto-approved By

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