

ONEWORLD LOGISTICS PRIVATE LIMITED

BALANCE SHEET AS AT 31st MARCH 2023

(All Amounts in Rs. Lakhs, unless otherwise stated)

PARTICULARS	NOTE NO.	AS AT	
		31 st March 2023	31 st March 2022
I. ASSETS			
1) Non-Current Assets			
(a) Property, Plant and Equipment	2(a)	149.69	67.56
(b) Capital work-in-progress		-	-
(c) Investment Property		-	-
(d) Goodwill		-	-
(e) Other Intangible Assets	2(b)	7.60	1.50
(f) Intangible Assets under development		-	-
(g) Biological Assets other than bearer plants		-	-
(h) Financial Assets			
(i) Investments		-	-
(ii) Trade Receivables		-	-
(iii) Loans		-	-
(iv) Others (to be specified)		-	-
(i) Deferred Tax Asset (Net)	8(e)	12.34	5.60
(j) Other Non-Current Assets		-	-
		169.63	74.66
2) Current Assets			
(a) Inventories		-	-
(b) Financial Assets			
(i) Investments		-	-
(ii) Trade Receivables	3	899.17	576.89
(iii) Cash and Cash Equivalents	4	109.99	12.09
(iv) Bank balance other than (iii) above	5	240.69	16.40
(v) Loans	6	42.17	20.41
(vi) Others	7	101.73	59.45
(c) Current Tax Assets (Net)	8(c)	221.09	164.69
(d) Other Current Assets		-	-
		1,614.84	849.93
Total Assets		1,784.47	924.59

II. EQUITY AND LIABILITIES			
EQUITY			
(a) Equity Share Capital	9(a)	230.76	230.76
(b) Other Equity	9(b)	-1,472.72	-720.95
Total Equity		-1,241.96	-490.19
LIABILITIES			
1) Non-Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	10	5.01	75.12
(ii) Trade Payables			
a. total outstanding dues of micro enterprises and small enterprises		-	-
b. total outstanding dues of creditors other than micro enterprises and small enterprises		-	-
(iii) Other Financial Liabilities (Other than those specified in item (b), to be specified)		-	-
(b) Provisions	11	17.69	11.30
(c) Deferred Tax Liabilities (Net)	8(d)	-	-
(d) Other Non-Current Liabilities		-	-
		22.70	86.42
2) Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	10	2,023.72	728.41
(ii) Trade Payables	12		
a. total outstanding dues of micro enterprises and small enterprises		-	-
b. total outstanding dues of creditors other than micro enterprises and small enterprises		887.04	435.49
(iii) Other Financial Liabilities (Other than those specified in item (c))		-	-
(b) Other Current Liabilities	13	84.95	164.46
(c) Provisions	11	8.02	-
(d) Current Tax Liabilities (Net)		-	-
		3,003.73	1,328.36
Total Equity and Liabilities		1,784.47	924.59

As per our report of even date

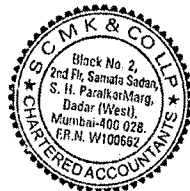
For Oneworld Logistics Private Limited

For S C M K & CO LLP
Chartered Accountants
Firm No. W100662

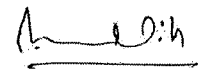


S M CHITNIS
Partner

Membership No. 43152




Makarand Pradhan
Director
DIN : 00102413



Shrikant Nibandhe
Director
DIN : 01029115

Date: 25th May 2023

Place: Mumbai

ONEWORLD LOGISTICS PRIVATE LIMITED
STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED 31ST MARCH 2023
 (All Amounts in Rs. Lakhs, unless otherwise stated)

PARTICULARS	NOTE NO.	AS AT	AS AT
		31 st March 2023	31 st March 2022
I) Revenue from Operations	14	6,677.25	5,350.31
II) Other Income	15	10.81	0.70
III) Total Income (I+II)		6,688.06	5,351.01
IV) Expenses			
(a) Employee Benefits Expenses	16	445.07	295.19
(b) Finance Cost	17	133.49	16.57
(c) Depreciation and amortization expense	18	27.48	26.57
(d) Other Expenses	19	6,840.82	5,185.37
V) Total Expenses		7,446.85	5,523.70
VI) Profit/(Loss) before share of (profit)/loss from investment in associate and tax from continuing operations (III-V)		-758.79	-172.69
VII) Share of (profit)/loss from investment in associate		-	-
VIII) Profit/(loss) before tax from continuing operations (VI-VII)		-758.79	-172.69
IX) Tax expenses from continuing operations			
(1) Current Tax	8	-	-
(2) Deferred Tax	8(a)	-6.89	-6.08
X) Profit/(Loss) for the period from continuing operations (VIII-IX)		-751.90	-166.61
XI) Profit/(Loss) from discontinued operations		-	-
XII) Tax expense of discontinued operations		-	-
XIII) Profit/(Loss) from discontinued operations (after tax) (XI-XII)		-	-
XIV) Profit/(Loss) for the period (X+XIII)		-751.90	-166.61
XV) Other Comprehensive Income			
<u>A. Items that will not be reclassified to profit or loss in subsequent years</u>			
Re-measurement gains (losses) on defined benefit plans		0.30	0.44
Income Tax Effect		-0.15	-0.23
		0.15	0.21
Net other comprehensive income to not be reclassified to profit or loss in subsequent periods		0.15	0.21
Other Comprehensive Income for the year, net of tax		0.15	0.21
XVI) Total Comprehensive Income for the period (XIV+XV) (Comprehensive profit (loss) and Other Comprehensive Income for the period)		-751.75	-166.40
XVII) Earning per Equity Share (for continuing operation)			
(1) Basic	20	-32.59	-19.93
(2) Diluted	20	-32.59	-19.93

As per our report of even date

For Oneworld Logistics Private Limited

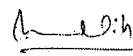
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Makarand Pradhan
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Shrikant Nibandhe
Director
DIN : 01029115

Date: 25th May 2023
Place: Mumbai

ONEWORLD LOGISTICS PRIVATE LIMITED
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2023

(All Amounts in Rs. Lakhs, unless otherwise stated)

PARTICULARS	FOR THE YEAR ENDED 31 ST March 2023	FOR THE YEAR ENDED 31 ST March, 2022
A. Cash flow from operating activities:		
Profit before tax	-758.79	-172.69
<i>Adjustments:</i>		
Depreciation & amortization	27.48	26.57
Interest Expense	12.84	16.57
Interest Income	-8.70	-0.70
Loss on Sale of Assets	2.86	-
Provision for ESOP	-	8.58
Provision for Gratuity	6.69	5.94
<i>Working capital changes :</i>		
Increase/(Decrease) in Trade Payable	451.55	-248.52
Increase/(Decrease) in Other Current Liabilities	-79.51	56.17
Increase/(Decrease) in Short-Term Provisions	8.02	-10.00
Increase/(Decrease) in Trade Receivables	-322.28	-176.73
Increase/(Decrease) in Bank balance other than cash and cash equivalents	-224.29	-0.70
Increase/(Decrease) in Other Current Financial Assets	-42.28	-28.67
Increase/(Decrease) in Short-Term Loans and Advances	-21.76	0.15
Net cash generated from operations	-948.18	-524.03
Direct taxes Paid	-56.40	-108.24
Net cash generated by operating activities	-1,004.58	-632.27
B. Cash flow from investing activities:		
Purchase of Property Plant and Equipment	-112.88	-24.26
Purchase of Intangible Assets	-6.84	-
Sale of Fixed Assets	1.14	-
Interest Income	8.70	0.70
Net cash used in investing activities	-109.87	-23.56
C. Cash flow from financing activities:		
Loan Raised	1,225.19	635.23
Loan Repayed	-	-4.83
Proceeds of Right Issue	-	20.76
Interest Expense	-12.84	-16.57
Net cash (used in) / generated from financing activities	1,212.35	634.59
Net increase in cash and cash equivalents during the year	97.90	-21.24
Cash and cash equivalents at the beginning of the year	12.09	33.33
Cash and cash equivalents at the end of the year	109.99	12.09

As per our report of even date

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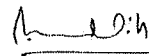
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ONEWORLD LOGISTICS PRIVATE LIMITED
STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31ST MARCH 2023

A. Equity Share Capital
As at 31st March 2023

(All Amounts in Rs. Lakhs, unless otherwise stated)

Particulars	Balance at the beginning of the current reporting period	Changes in equity share capital during current year	Balance at the end of the current reporting period
No. of Shares Issued, subscribed and fully paid up	23.08	-	23.08
Share Capital Equity Share of ₹ 10 each	230.77	-	230.77

As at 31st March 2022

Particulars	Balance at the beginning of the current reporting period	Changes in equity share capital during current year	Balance at the end of the current reporting period
No. of Shares Issued, subscribed and fully paid up	1.00	22.08	23.08
Share Capital Equity Share of ₹ 10 each	10.00	220.77	230.77

B. Other Equity

Particulars	Reserve and Surplus			
	Securities Premium Reserve	Retained Earnings	Share Based Payment Reserve	Total
Opening balance as at 1 st April 2021	-	-567.05	3.91	-563.14
Profit for the year	-	-166.61	8.58	-158.03
Other comprehensive Income	-	0.21	-	0.21
Interim Dividend	-	-	-	-
Total Comprehensive Income as at 31ST March 2022	-	-733.45	12.50	-720.95
Opening balance as at 1 st April, 2022	-	-733.45	12.50	-720.95
Profit for the year	-	-751.90	-	-751.90
Other comprehensive Income	-	0.15	-	0.15
Total Comprehensive Income as at 31st March 2023	-	-1,485.20	12.50	-1,472.71

As per our report of even date

For Oneworld Logistics Private Limited

For S C M K & CO LLP
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Date: 25th May 2023
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ONEWORLD LOGISTICS PRIVATE LIMITED
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

Note 2(a) : Property, plant and equipment

(All Amounts in Rs. Lakhs, unless otherwise stated)

Particulars	Owned Building	Office Equipment	Vehicle	Furniture and Fixtures	Computer	Total
Cost as at 01 st April, 2022	-	59.70	-	33.54	6.68	99.92
Additions		43.73	10.76	55.34	3.05	112.88
Disposals		-1.08	-2.85	-0.40	-0.17	-4.51
Closing gross carrying amount	-	102.34	7.91	88.48	9.56	208.29
Accumulated depreciation						
Accumulated depreciation as at 1 st April, 2022	-	18.00	-	9.69	4.67	32.36
Depreciation charge during the year		13.65	0.78	10.22	2.09	26.74
Disposals	-	-0.40	-	-0.10	-	-0.50
Closing Accumulated depreciation	-	31.26	0.78	19.81	6.76	58.60
Net carrying amount as at 31st March 2023	-	71.08	7.13	68.67	2.81	149.69

Note 2(b) : Intangible Assets

Particulars	Software
Cost as at 01 st April, 2022	2.50
Additions	6.84
Transfers	-
Closing gross carrying amount	9.34
Accumulated amortisation	
Accumulated amortisation as at 01 st April, 2022	1.00
Amortisation charge during the year	0.74
Closing Accumulated amortisation	1.74
Net carrying amount as at 31st March 2023	7.60

ONEWORLD LOGISTICS PRIVATE LIMITED
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st March 2023

Note 3 : Trade Receivables (All Amounts in Rs. Lakhs, unless otherwise stated)

Particulars	31.03.2023	31.03.2022
Trade Receivable :-		
a. Undisputed Trade Receivables - considered good	899.17	576.89
b. Undisputed Trade Receivables - which have significant increase in Credit Risk	-	-
c. Undisputed Trade Receivables - Credit Impact	-	-
(-) Impairment allowance (allowance for bad and doubtful debts)	-	-
d. Disputed Trade Receivable - Considered good	-	-
e. Disputed Trade Receivables - which have significant increase in Credit Risk	-	-
f. Disputed Trade Receivables - Credit Impact	-	-
Total	899.17	576.89

Quarter ended 31st March 2023

Particulars	Not Due	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
a. Undisputed Trade Receivables - considered good	790.07	43.64	46.20	-	15.90	3.70	899.17
b. Undisputed Trade Receivables - which have significant increase in Credit Risk	-	-	-	-	-	-	-
c. Undisputed Trade Receivables - Credit Impact	-	-	-	-	-	-	-
(-) Impairment allowance (allowance for bad and doubtful debts)	-	-	-	-	-	-	-
d. Disputed Trade Receivable - Considered good	-	-	-	-	-	-	-
e. Disputed Trade Receivables - which have significant increase in Credit Risk	-	-	-	-	-	-	-
f. Disputed Trade Receivables - Credit Impact	-	-	-	-	-	-	-

Year Ended 31st March, 2022

Particulars	Not Due	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
a. Undisputed Trade Receivables - considered good	260.18	84.82	17.43	210.75	3.71	-	576.89
b. Undisputed Trade Receivables - which have significant increase in Credit Risk	-	-	-	-	-	-	-
c. Undisputed Trade Receivables - Credit Impact	-	-	-	-	-	-	-
(-) Impairment allowance (allowance for bad and doubtful debts)	-	-	-	-	-	-	-
d. Disputed Trade Receivable - Considered good	-	-	-	-	-	-	-
e. Disputed Trade Receivables - which have significant increase in Credit Risk	-	-	-	-	-	-	-
f. Disputed Trade Receivables - Credit Impact	-	-	-	-	-	-	-

Note 4 : Cash and Cash Equivalent**(All Amounts in Rs. Lakhs, unless otherwise stated)**

Particulars	31.03.2023		31.03.2022	
	Non-Current	Current	Non-Current	Current
Balances with banks : in current accounts		109.99		12.09
Cash on hand		-		-
Total		109.99		12.09

Note 5 : Bank balances other than cash and cash equivalents

Particulars	31.03.2023		31.03.2022	
	Non-Current	Current	Non-Current	Current
Fixed deposits				
- with original maturity for more than 3 months but less than 12 months		-		-
- with original maturity of less than 12 months at the balance sheet date		240.69		16.40
Total		240.69		16.40

Note 6 : Loans

Particulars	31.03.2023		31.03.2022	
	Non-Current	Current	Non-Current	Current
Unsecured, considered good				
Others		-		42.17
Total		-		
		42.17		20.41

Note 7 : Other Financial Assets

Particulars	31.03.2023		31.03.2022	
	Non-Current	Current	Non-Current	Current
Unsecured, considered good				
Security Deposit		-		101.73
Total		-		
		101.73		59.45

ONEWORLD LOGISTICS PRIVATE LIMITED
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2023

Note 8 : Income Taxes

a. Income Tax expense

(All Amounts in Rs. Lakhs, unless otherwise stated)

Particulars	31.03.2023	31.03.2022
Current Tax		
Current tax expense	-	-
Deferred Tax		
Increase in deferred tax assets	-6.74	-5.85
Increase in deferred tax liabilities	-	-
Total deferred tax expense (benefit)	-6.74	-5.85
Total Income tax expenses	-6.74	-5.85

b. Reconciliation of tax expense and the accounting profit multiplied by India's tax rate:

Particulars	31.03.2023	31.03.2022
Profit before income tax expense		
Tax rate (%)	-	-
Tax at the Indian Tax Rate	-	-
Tax effect of amounts which are not deductible (taxable) in calculating taxable income	-	-
Tax effect of amounts which are deductible in calculating taxable income	-	-
Deferred Tax Expense	-6.74	-5.85
MAT Credit Entitlement	-	-
Income Tax Expense	-6.74	-5.85

c. Current tax assets / (liability)

Particulars	31.03.2023	31.03.2022
Opening income tax asset / (liability) at the beginning of the year / period	164.69	56.45
Income tax paid	111.74	108.24
Income Tax Refund	-55.34	-
MAT Credit Utilised	-	-
Reclass to Debtors	-	-
Current income tax payable for the period / year	-	-
Net current income tax asset / (liability) at the end of the year / period	221.09	164.69
Income tax asset	221.09	164.69

d. Deferred tax (liabilities) / assets (net)

Particulars	31.03.2023	31.03.2022
Deferred income tax assets		
Property, plant and equipment	7.74	2.76
Provisions	4.60	2.84
Financial Assets at Fair Value through OCI	-	-
Others	-	-
Total deferred tax assets	12.34	5.60
Deferred income tax liabilities		
Property, plant and equipment	-	-
Financial Assets at Fair Value through OCI	-	-
Financial Assets at Fair Value through Profit and Loss	-	-
Others	-	-
Total deferred tax liabilities	-	-
Net Deferred tax (liabilities) / assets	12.34	5.60

e. Deferred tax assets

Movements in deferred tax assets

(All Amounts in Rs. Lakhs, unless otherwise stated)

Particulars	Property, plant and equipment	Provisions	Financial Assets at Fair Value through OCI	Others	Total
At 1 st April, 2022	2.76	2.84	-	-	5.60
Charged / (Credited)					
- to profit and loss	4.98	1.91	-	-	6.89
- Others	-	-	-	-	-
- to other comprehensive income	-	-0.15	-	-	-0.15
At 31 st March 2023	7.74	4.60	-	-	12.34

f. Deferred tax liabilities

Movements in deferred tax liabilities

Particulars	Property, plant and equipment	Financial Assets at Fair Value through OCI	Financial Assets at Fair Value through profit and loss	Others	Total
At 1 st April, 2022	-	-	-	-	-
Charged / (Credited)					
- to profit and loss	-	-	-	-	-
- Others	-	-	-	-	-
- to other comprehensive income	-	-	-	-	-
At 31 st March 2023	-	-	-	-	-

ONEWORLD LOGISTICS PRIVATE LIMITED
STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31ST MARCH 2023

Note 9(a) : Equity Share Capital (All Amounts in Rs. Lakhs, unless otherwise stated)

Particulars	31.03.2023	31.03.2022
Authorised capital		
50,00,000 Equity Shares of ₹ 10 each (Last year - 5 Lac shares of Rs.10 Each)	500.00	500.00
Issued, subscribed and paid up		
23,07,693 Equity Share of ₹ 10 each	230.77	230.77

i. Reconciliation of number of the equity shares outstanding at the beginning and at the end of the year

Particulars	As at 31 st March 2023		As at 31 st March, 2022	
	No. of Shares	Amount	No. of Shares	Amount
<u>Equity Shares</u>				
At the beginning of the year	23.08	230.77	1.00	10.00
(+) Issued during the year	-	-	22.08	220.77
(-) Forfeited during the year	-	-	-	-
Outstanding at the end of the year	23.08	230.77	23.08	230.77

ii. Details of shareholder holding more than 5% equity shares of the company

Name of Shareholder	As at 31 st March 2023		As at 31 st March, 2022	
	No. of shares	% holding	No. of shares	% holding
Total Transport Systems Limited	23.08	100.00	21.00	91.00

iii. Promoter Holding

Name of Promoter	As at 31 st March 2023			As at 31 st March, 2022		
	No. of shares	% holding	% change	No. of shares	% holding	% change
Total Transport Systems Limited	23.08	100.00	9.00	21.00	91.00	-9.00
Shrikant Nibandhe	-	-	100.00	0.69	3.00	3.00
Makarand Pradhan	-	-	100.00	0.69	3.00	3.00
Sanjiv Potnis	-	-	100.00	0.69	3.00	3.00
	23.08			23.08		

Note 9(b) : Other Equity

Particulars	Reserve and Surplus			
	Securities Premium Reserve	Retained Earnings	Share Based Payment Reserve	Total
Opening balance as at 1 st April 2021	-	-567.05	3.91	-563.14
Profit for the year	-	-166.61	8.58	-158.03
Other comprehensive Income	-	0.21	-	0.21
Total Comprehensive Income as at 31st March 2022	-	-733.45	12.50	-720.95
Opening balance as at 1 st April 2022	-	-733.45	12.50	-720.95
Profit for the year	-	-751.91	-	-751.91
Other comprehensive Income	-	0.15	-	0.15
Total Comprehensive Income as at 31st March 2023	-	-1,485.21	12.50	-1,472.72

ONEWORLD LOGISTICS PRIVATE LIMITED
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

Note 10 : Borrowings (All Amounts in Rs. Lakhs, unless otherwise stated)

Particulars	31.03.2023		31.03.2022	
	Non-Current	Current	Non-Current	Current
A. Secured Borrowings				
- from Banks	-	185.55	-	-
- from Related Parties	-	-	-	-
- from Others	-	-	-	-
B. Unsecured Borrowings				
- from Banks	5.01	-	15.84	-
- from Related Parties	-0.00	1,827.34	59.28	719.08
- from Others	-	-	-	-
C. Current Maturities of long-term borrowing				
	-	10.83	-	9.33
Total	5.01	2,023.72	75.12	728.41

Term Loans from banks are unsecured. They carry fixed interest rate of 15% and EMI is Rs.1,03,996

Note 11 : Provisions

Particulars	31.03.2023		31.03.2022	
	Non-Current	Current	Non-Current	Current
Provision for Expenses	-	8.02	-	-
Provision for Gratuity	17.69	-	11.30	-
Total	17.69	8.02	11.30	-

Note 12 : Trade Payables (All Amounts in Rs. Lakhs, unless otherwise stated)

Particulars	31.03.2023		31.03.2022	
	Non-Current	Current	Non-Current	Current
MSME	-	-	-	-
Others	-	887.04	-	435.49
Disputed dues (MSME) and Disputed dues (Others)	-	-	-	-
Total	-	887.04	-	435.49

Year Ended 31st March 2023

Particulars	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
MSME	-	-	-	-	-
Others	887.04	-	-	-	887.04
Disputed dues (MSME) and Disputed dues (Others)	-	-	-	-	-

Year Ended 31st March 2022

Particulars	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
MSME	-	-	-	-	-
Others	375.87	58.82	0.80	-	435.49
Disputed dues (MSME) and Disputed dues (Others)	-	-	-	-	-

Note 13 : Other Liabilities

Particulars	31.03.2023		31.03.2022	
	Non-Current	Current	Non-Current	Current
Audit Fees Payable	-	1.00	-	0.50
Deposits	-	-	-	-
Statutory Payables	-	81.57	-	144.96
Other Liabilities	-	2.38	-	19.00
Advance From Customers	-	-	-	-
Total	-	84.95	-	164.46

ONEWORLD LOGISTICS PRIVATE LIMITED
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

Note 14: Revenue from Operations (All Amounts in Rs. Lakhs, unless otherwise stated)

Particulars	31.03.2023	31.03.2022
Last Mile Delivery	6,677.25	5,350.31
Total	6,677.25	5,350.31

Note 15: Other Income

Particulars	31.03.2023	31.03.2022
Interest Income	8.70	0.70
Other Income	2.11	-
Total	10.81	0.70

Note 16 : Employee benefit expenses

Particulars	31.03.2023	31.03.2022
Salaries, wages and bonus	384.49	263.63
Contribution to statutory funds	5.91	5.55
Staff welfare expenses	54.67	26.01
Total	445.07	295.19

Note 17: Finance Cost

Particulars	31.03.2023	31.03.2022
Interest On Statutory Dues	12.84	11.23
Interest On Loan From Banks And Financial Institutions	35.43	2.45
Interest Expenses Others	85.21	2.88
Total	133.49	16.56

Note 18: Depreciation and amortization expense

Particulars	31.03.2023	31.03.2022
Property Plant and Equipment	26.74	26.57
Intangible Assets	0.74	-
Total	27.48	26.57

Note 19 : Other expenses

Particulars	31.03.2023	31.03.2022
Handling Expenses	6,151.22	4,778.38
Advertising and Publicity	0.19	-
Business Promotion	15.30	8.34
Communication Expense	20.98	13.92
Conveyance and Travelling Expense	51.12	28.05
Electricity expense	35.11	20.62
Postage expense	4.62	0.82
Printing and stationery	19.79	19.33
Rent, rates and taxes	133.70	61.81
Repairs and Maintenance charges	67.39	34.81
Professional Fees	31.89	19.77
Subscription and Membership	8.60	5.71
Other expenses	299.61	193.31
	6,839.52	5,184.87
Payment to Auditor		
As auditors:		
Audit fees	1.00	0.50
Tax audit fees	0.30	-
In other capacities:		
Taxation matters	-	-
Certification matters	-	-
Other services	-	-
	1.30	0.50
Total	6,840.82	5,185.37

Profit before tax	-758.79	-172.69
Current Tax	-	-
Deferred Tax	-6.74	-
Profit before tax	-752.05	-166.61

Note 20 : Earnings per share

Particulars	31.03.2023	31.03.2022
Profit attributable to the equity holders of the company used in calculating basic earnings per share and diluted earnings per share		
Profit for the period	-752.05	-166.61
Weighted average number of equity shares used as the denominator in calculating basic and diluted earnings per share	23.08	8.36
Nominal value of shares	10.00	10.00
Earnings per equity share (basic and diluted)	-32.59	-19.93
Employee Stock Option Plan that could potentially dilute basic earnings per share in the future, but were not included in the calculation of diluted earnings per share because they are antidilutive for the period presented		

ONEWORLD LOGISTICS PRIVATE LIMITED
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2023

Note 21 : Earnings in Foreign Exchange

Particulars	31.03.2023	31.03.2022
Total	-	-

Note 22 : Expenditure in Foreign Currency

Particulars	31.03.2023	31.03.2022
Total	-	-

Note 23 : Disclosures required under Section 22 of the Micro, Small and Medium Enterprises Development Act, 2006

Particulars	31.03.2023	31.03.2022
(i) Principal amount remaining unpaid to any supplier as at the end of the accounting year		-
(ii) Interest due thereon remaining unpaid to any supplier as at the end of the accounting year	-	-
(iii) The amount of interest paid along with the amounts of the payment made to the supplier beyond the appointed day	-	-
(iv) The amount of interest due and payable for the year	-	-
(v) The amount of interest accrued and remaining unpaid at the end of the accounting year	-	-
(vi) The amount of further interest due and payable even in the succeeding year, until such date when the interest dues as above are actually paid	-	-