

**TRENDCURE PRIVATE LIMITED**  
**CIN : U24298TN2021PTC147641**  
**BALANCE SHEET AS AT 31st MARCH, 2023**

Particulars	Note No	(Rs in '000)	
		As at 31st March 2023	As at 31st March 2022
<b>I. EQUITY AND LIABILITIES</b>			
(1) Shareholder'S Funds			
(A) Share Capital			
(B) Surplus	2	2,500	100
(2) Share Application Money Pending Allotment	3	59	(506)
(3) Non-Current Liabilities		0.24	-
(A) Long-Term Borrowings			
(4) Current Liabilities	4	6,097	702
(A) Trade Payables			
(a) Total Outstanding Dues of Micro Enterprises And Small Enterprises; and	5	-	-
(b) Total Outstanding Dues of Creditors Other Than Micro Enterprises And Small Enterprises		1,414	-
(B) Other Current Liabilities			
(C) Short-Term Provisions	6	721	5
	7	106	-
<b>Total</b>		<b>10,897</b>	<b>300</b>
<b>II. ASSETS</b>			
(1) Non-Current Assets			
(A) Property, Plant And Equipment And Intangible Assets			
(I) Property, Plant And Equipment	8	753	46
(2) Current Assets			
(A) Inventories			
(B) Trade Receivables	16	1,019	-
(C) Cash And Cash Equivalents	9	6,194	-
(D) Short-Term Loans And Advances	10	115	31
(E) Other Current Assets	11	2,474	223
	12	341	-
<b>Total</b>		<b>10,897</b>	<b>300</b>

Significant Accounting Policies

Notes Referred to Above Form an Integral Part of the Financial Statements.

As per our report of even date

For JLR & Co

Chartered Accountants

F.R.No. 0033235



J R SHRAVANA DEEPAN, FCA

Partner

M.No.: 225388

UDIN:- 23225388 BG RBP6 5364

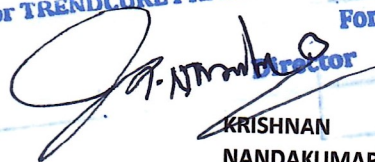
Date:- 30-8-2023

Place:- Chennai

For & On Behalf of the Board  
TRENDCURE PRIVATE LIMITED

FOR TRENDCURE PRIVATE LIMITED

FOR TRENDCURE PRIVATE LIMITED

  
**KRISHNAN**  
**NANDAKUMAR**  
Director  
DIN : 07806541

  
**KALANJAMRAMU**  
**SIVAKUMAR**  
Director  
DIN : 01852109



**TRENDCURE PRIVATE LIMITED**

CIN : U24298TN2021PTC147641

**STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31st MARCH, 2023**

(Rs in '000)

Particulars	Note No	Year Ended 31st March 2023	Year Ended 31st March 2022
<b>Income:</b>			
Revenue from Operations	13	6,340	-
Other Income	14	1,000	-
<b>Total Income</b>		<b>7,340</b>	<b>-</b>
<b>Expenses:</b>			
Cost of Materials Consumed	15	3,214	-
Changes In Inventories of Finished Goods, Work-In-Progress and Stock-In-Trade	16	(1,019)	-
Employee Benefit Expenses	17	1,644	91
Finance Costs	18	82	-
Depreciation and Amortisation Cost	8	68	6
Other Expenses	19	2,683	409
<b>Total expenses</b>		<b>6,671</b>	<b>506</b>
Profit before Exceptional & Extraordinary Items and Tax		<b>670</b>	<b>(506)</b>
Tax Expense:			
(1) Current tax		104	-
(2) Deferred tax		-	-
Profit for the Period		<b>565</b>	<b>(506)</b>
<b>Profit/(Loss) for the Period</b>		<b>565</b>	<b>(506)</b>
Earning per Equity Share:			
Face Value per Equity Shares Rs.10/- fully paid up.	20		
(1) Basic		2.26	(50.64)
(2) Diluted		2.26	(50.64)

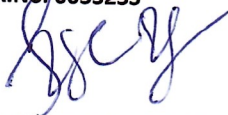
Notes Referred to Above Form an Integral Part of the Financial Statements.

As per our report of even date

For JLR &amp; Co

Chartered Accountants

F.R.No. 0033235



J R SHRAVANA DEEPAN, FCA

Partner

M.No.: 225388

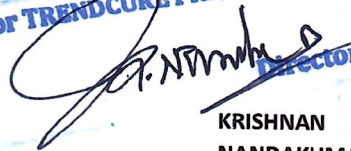
UDIN:- 23225388 BGRBP675364

Date:- 30-8-2023

Place:- Chennai

For & On Behalf of the Board  
TRENDCURE PRIVATE LIMITED

For TRENDCURE PRIVATE LIMITED


KRISHNAN  
NANDAKUMAR  
Director  
DIN : 07806541

For TRENDCURE PRIVATE LIMITED


KALANJIAMRAMU  
SIVAKUMAR  
Director  
DIN : 01852109



## TREND CURE PRIVATE LIMITED

CIN : U24298TN2021PTC147641

## CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2023

Particulars	(Rs in '000)	
	As at 31st March 2023	As at 31st March 2022
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net profit before tax and extraordinary items	670	(506)
Adjustments for:		
Depreciation and amortisation expense	68	6
(Profit) / Loss on sale of fixed assets	-	-
(Profit) / Loss on redemption of investments	-	-
Interest and other income on investments	-	-
Interest expenses	82	-
Appropriation of profits	-	-
Operating profit / (loss) before working capital changes	820	(501)
<b>Changes in working capital:</b>		
Increase / (Decrease) in trade payables	1,414	-
Increase / (Decrease) in short term borrowings	-	-
Increase / (Decrease) in provisions	106	-
Increase / (Decrease) in deferred tax liabilities	-	-
Increase / (Decrease) in other current liabilities	716	5
(Increase) / Decrease in short term loan and advances	(2,251)	(223)
(Increase) / Decrease in trade receivables	(6,194)	-
(Increase) / Decrease in inventories	(1,019)	-
(Increase) / Decrease in Other Current Assets	(341)	-
<b>CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES</b>	<b>(7,569)</b>	<b>(219)</b>
Less: Taxes paid	(6,749)	(720)
<b>NET CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES</b>	<b>(104)</b>	<b>-</b>
	<b>(6,854)</b>	<b>(720)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of tangible / intangible assets	(776)	(51)
Sale of tangible / intangible assets	-	-
(Increase) / Decrease in long term loan and advances	-	-
(Increase) / Decrease in non current investments	-	-
(Profit)/Loss on redemption of investments	-	-
Investment in fixed deposits	-	-
Dividend/ bank interest received	-	-
<b>NET CASH FLOW FROM / (USED IN) INVESTING ACTIVITIES</b>	<b>(776)</b>	<b>(51)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Interest expenses	(82)	-
Issue of Equity Shares	2,400	100
Funds borrowed	5,395	702
<b>NET CASH FLOW FROM / (USED IN) FINANCING ACTIVITIES</b>	<b>7,713</b>	<b>802</b>
<b>NET INCREASE / (DECREASE) IN CASH &amp; CASH EQUIVALENTS (A+B+C)</b>	<b>83</b>	<b>31</b>
Cash and Cash equivalents at beginning period (Refer Note 10)	31	-
Cash and Cash equivalents at end of period (Refer Note 10)	115	31
<b>D. Cash and Cash equivalents comprise of</b>		
Cash on hand	70	31
<u>Balances with banks</u>		
In current accounts	44	1
<b>Total</b>	<b>115</b>	<b>31</b>
This Cash Flow Statement has been prepared as per "Indirect Method" as prescribed by Accounting Standard -3 (revised) "Cash Flow Statements"		
<p>As per our report of even date For JLR &amp; Co Chartered Accountants F.R.No. 003323S</p> <p><i>[Signature]</i> J R SHRAVANA DEEPAN, FCA Partner M.No.: 225388 UDIN:- 23225388 BG RBP6 5364 Date:- 30-8-2023 Place:- Chennai</p> <p>For &amp; On Behalf of the Board TREND CURE PRIVATE LIMITED <b>For TREND CURE PRIVATE LIMITED</b> <i>[Signature]</i> KRISHNAN NANDAKUMAR Director DIN : 07806541</p> <p><i>[Signature]</i> KALANJAMRAMU SIVAKUMAR Director DIN : 01852109</p>		



**TREND CURE PRIVATE LIMITED**  
**CIN : U24298TN2021PTC147641**  
**NOTES TO FINANCIAL STATEMENTS**

**Note 1 : Significant Accounting Policies**

**i. Basis of preparation of financial statements**

The standalone financial statements of the Company are prepared in accordance with generally accepted accounting principles in India (Indian GAAP) under the historical cost convention on the accrual basis. Indian GAAP comprises Accounting Standards ('AS') specified under section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014; the Companies Act, 1956, the provisions of Companies Act 2013 (to the extent notified) and other generally accepted accounting principles in India. The books of account are maintained on accrual basis as a going concern.

**ii. Use of estimates**

The preparation of standalone financial statements in accordance with the Indian GAAP requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income, expenses and the disclosure of contingent liabilities at the end of the reporting period. Estimates and underlying assumptions are reviewed on an ongoing basis. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods. Revision to accounting estimate is recognized in the period in which the estimates are revised and in any future period affected.

**iii. Tangible Assets**

Fixed assets are stated at historical cost net of accumulated depreciation and accumulated impairment loss, if any. Costs include expenditure directly attributable to the acquisition of the asset.

**iv. Depreciation**

The Company has provided for depreciation based on useful life of the assets as prescribed under Part C of Schedule II of the Companies Act, 2013

**v. Revenue Recognition**

The Company recognizes revenue when the significant terms of the arrangement are enforceable, services have been delivered and the collectability is certainly assured. The method of recognizing the revenues and costs depends on the nature of the services rendered.





**TREND CURE PRIVATE LIMITED**  
**CIN : U24298TN2021PTC147641**  
**NOTES FORMING PART OF BALANCE SHEET**

**Note 2 : Share Capital**

Sr. No.	Particulars	(Rs in '000)	
		As at 31st March 2023	As at 31st March 2022
1	Authorised share capital 2,50,000 Equity Shares of Rs.10/- each	2,500	1,000
	Issued, subscribed & paid-up share capital 2,49,975 Equity Shares of Rs.10/- each	2,499.75	99.99
	<b>Total</b>	<b>2,499.75</b>	<b>99.99</b>

**Share Holding Pattern and Details**

Sr. No.	Particulars	No. of Shares	% of holding
1	Dr. Sivakumar	83,325	33%
2	Nandakumar	83,325	33%
3	Vasundara	83,325	33%
	<b>Total</b>	<b>2,49,975</b>	<b>100%</b>

Shares held by promoters at the end of the year 31st March 2023			
Sr. No.	Promoter Name	No. of Shares**	% of total shares**
1	Dr. Sivakumar	83,325	33%
2	Nandakumar	83,325	33%
3	Vasundara	83,325	33%
	<b>Total</b>	<b>2,49,975</b>	<b>100%</b>

Shares held by promoters at the end of the year ending 31st March 2022			
Sr. No.	Promoter Name	No. of Shares**	% of total shares**
1	Dr. Sivakumar	3,333	33%
2	Nandakumar	3,333	33%
3	Vasundara	3,333	33%
	<b>Total</b>	<b>9,999</b>	<b>100%</b>

**Note 3 : Surplus**

Sr. No.	Particulars	(Rs in '000)	
		As at 31st March 2023	As at 31st March 2022
1	Opening balance		
	Add:- Profit for the year	(506) 565	(506)
	<b>Total</b>	<b>59</b>	<b>(506)</b>



**TRENDTURE PRIVATE LIMITED**

CIN : U24298TN2021PTC147641

**NOTES FORMING PART OF BALANCE SHEET****Note 4 : Long Term Borrowings**

		(Rs in '000)	
Sr. No.	Particulars	As at 31st March 2023	As at 31st March 2022
1	<b>Loans and advances from related parties:</b>		
	Dr. Sivakumar	1,500	580
	Nandakumar	1,091	115
	Vasundara	930	8
2	<b>Secured Loans:</b>		
	SBI Cash Credit	868	
3	<b>Other Long-term Borrowings:</b>		
	Security Deposits	1,708	
	<b>Total</b>	<b>6,097</b>	<b>702</b>

**Note 6 : Other Current Liabilities**

		(Rs in '000)	
Sr. No.	Particulars	As at 31st March 2023	As at 31st March 2022
1	<b>Statutory Dues:</b>		
	GST Payable	487	-
	TDS Payable	33	-
	ESIC & EPF Payable	126	-
2	<b>Other Dues:</b>		
	Audit Fee Payable	-	2
	Interest Payable	60	-
	Salary & Expenses Payable	15	3
	<b>Total</b>	<b>721</b>	<b>5</b>

**Note 7 : Short Term Provisions**

		(Rs in '000)	
Sr. No.	Particulars	As at 31st March 2023	As at 31st March 2022
1	Provision for Income Tax	104	-
2	Provision for Expenses	2	-
	<b>Total</b>	<b>106</b>	<b>-</b>





**TRENDICURE PRIVATE LIMITED**  
CIN : U24298TN2021PTC147641  
NOTES FORMING PART OF BALANCE SHEET

**Note 5 : Trade Payables**

Sr. No.	Particulars	(Rs in '000)	
		As at 31st March 2023	As at 31st March 2022
1	Total outstanding dues of micro enterprises and small enterprises	-	-
2	Total outstanding dues of creditors other than micro enterprises For Expenses	1,414	-
	<b>Total</b>	<b>1,414</b>	<b>-</b>

Note 6.1 : Steps have been taken to identify the suppliers who qualify under the definition of micro and small enterprises, as defined under the Micro, Small and Medium Enterprises Development Act 2006. Since no intimation has been received from the suppliers regarding their status under the said Act as at 31st March 2023, disclosures relating to amounts unpaid as at the year end, if any, have not been furnished. In the opinion of the management, the impact of interest, if any, that may be payable in accordance with the provisions of the Act, is not expected to be material.

**Trade Payables ageing schedule as at 31st March, 2023**

Particulars	(Rs in '000)		
	Outstanding for following periods from due date of payment		
	Less than 6 months	More than 6 months to 3 Years	Total
(i) MSME	-	-	-
(ii) Others	-	-	-
(iii) Disputed dues - MSME	670	743	1,414
(iv) Disputed dues - Others	-	-	-

**Trade Payables ageing schedule as at 31st March, 2022**

Particulars	(Rs in '000)		
	Outstanding for following periods from due date of payment		
	Less than 6 months	More than 6 months to 3 Years	Total
(i) MSME	-	-	-
(ii) Others	-	-	-
(iii) Disputed dues - MSME	-	-	-
(iv) Disputed dues - Others	-	-	-

**Note 9 : Trade Receivables**

Sr. No.	Particulars	(Rs in '000)	
		As at 31st March 2023	As at 31st March 2022
1	<b>Outstanding for more than six months</b>		
	a) Secured, considered good	239	-
	b) Unsecured, considered good	-	-
	c) Doubtful	-	-
2	<b>Others</b>		
	a) Secured, considered good	5,955	-
	b) Unsecured, considered good	-	-
	c) Doubtful	-	-
	<b>Total</b>	<b>6,194</b>	<b>-</b>

**Trade Receivables ageing schedule as at 31st March, 2023**

Particulars	(Rs in '000)		
	Outstanding for following periods from due date of payment		
	Less than 6 months	More than 6 months to 3 Years	Total
(i) Undisputed Trade receivables - considered good	5,955	239	6,194
(ii) Undisputed Trade receivables - considered doubtful	-	-	-
(iii) Disputed trade receivables - considered good	-	-	-
(iv) Disputed trade receivables - considered doubtful	-	-	-

**Trade Receivables ageing schedule as at 31st March, 2022**

Particulars	(Rs in '000)		
	Outstanding for following periods from due date of payment		
	Less than 6 months	More than 6 months to 3 Years	Total
(i) Undisputed Trade receivables - considered good	-	-	-
(ii) Undisputed Trade receivables - considered doubtful	-	-	-
(iii) Disputed trade receivables - considered good	-	-	-
(iv) Disputed trade receivables - considered doubtful	-	-	-



**TRENDCURE PRIVATE LIMITED**  
**CIN : U24298TN2021PTC147641**  
**NOTES FORMING PART OF BALANCE SHEET**

**Note 10 : Cash and Bank Balances**

		(Rs in '000)	
Sr. No.	Particulars	As at 31st March 2023	As at 31st March 2022
1	<b>Cash and Cash Equivalent</b>		
	Cash	1	31
	Imprest Cash	70	
	<b>Sub total (A)</b>	<b>70</b>	<b>31</b>
2	<b>Bank balances - Current Accounts</b>		
	Balance with Bank	44	1
	<b>Sub total (B)</b>	<b>44</b>	<b>1</b>
	<b>Total</b>	<b>115</b>	<b>31</b>

**Note 11 : Short Term Loans and Advances**

		(Rs in '000)	
Sr. No.	Particulars	As at 31st March 2023	As at 31st March 2022
1	Business Advances		
2	Rental Advance	2,227	-
3	TDS Advance	223	223
		24	-
	<b>Total</b>	<b>2,474</b>	<b>223</b>

**Note 12 : Other Current Assets**

		(Rs in '000)	
Sr. No.	Particulars	As at 31st March 2023	As at 31st March 2022
1	TDS Receivable	100	-
2	Input Tax Credit	241	-
	<b>Total</b>	<b>341</b>	<b>-</b>





**TREND CURE PRIVATE LIMITED**  
**CIN : U24298TN2021PTC147641**  
**NOTES FORMING PART OF BALANCE SHEET**

**Note 13 : Revenue from Operations**

(Rs in '000)			
Sr. No.	Particulars	Year Ended 31st March 2023	Year Ended 31st March 2022
1	Revenue from Operations	6,340	-
	<b>Total</b>	<b>6,340</b>	<b>-</b>

**Note 14 : Other Income**

(Rs in '000)			
Sr. No.	Particulars	Year Ended 31st March 2023	Year Ended 31st March 2022
1	Consultancy Income	1,000	-
2	Other Income	0.38	-
	<b>Total</b>	<b>1,000</b>	<b>-</b>

**Note 15 : Cost of Material Consumed**

(Rs in '000)			
Sr. No.	Particulars	Year Ended 31st March 2023	Year Ended 31st March 2022
1	Purchases	3,214	-
	<b>Total</b>	<b>3,214</b>	<b>-</b>

**Note 16 : Change in Inventories**

(Rs in '000)			
Sr. No.	Particulars	Year Ended 31st March 2023	Year Ended 31st March 2022
1	<u>Change in Inventories of Stock-in-Trade</u>	-	-
	Opening Stock	-	-
	Closing Stock	1,019	-
	<b>Total</b>	<b>(1,019)</b>	<b>-</b>

**Note 17 : Employment Benefit Expenses**

(Rs in '000)			
Sr. No.	Particulars	Year Ended 31st March 2023	Year Ended 31st March 2022
1	Salaries	1,304	73
2	Staff Welfare	340	18
	<b>Total</b>	<b>1,644</b>	<b>91</b>



**TREND CURE PRIVATE LIMITED**  
**CIN : U24298TN2021PTC147641**  
**NOTES FORMING PART OF BALANCE SHEET**

**Note 18 : Finance Cost**

(Rs in '000)			
Sr. No.	Particulars	Year Ended 31st March 2023	Year Ended 31st March 2022
1	Bank Interest		
2	Other Interest	15	-
		66	-
	<b>Total</b>	<b>82</b>	<b>-</b>

**Note 19 : Other Expenses**

(Rs in '000)			
Sr. No.	Particulars	Year Ended 31st March 2023	Year Ended 31st March 2022
1	Accommodation Expenses		
2	Advertisement Expenses	36	33
3	Allowances	73	2
4	Audit Fee	610	-
5	Bank Charges	-	2
6	Brokerage Expense	43	3
7	Business Promotion Expenses	-	14
8	Communication Expenses	164	-
9	Courier Charges	50	8
10	Digital Board Expense	18	0
11	DL Application Fees	-	27
12	Electricity Charges	-	3
13	Insurance Charges	17	-
14	Interest on Late Filing	7	-
15	Office Expenses	1	0
16	Pooja Expenses	70	43
17	Power & Fuel	13	-
18	Printing & Stationary	50	14
19	Professional Charges	99	3
20	Rates & Taxes	264	52
21	Rent	48	-
22	Repairs & Maintenance	360	90
23	Transportation Expenses	123	52
24	Travelling & Conveyance	127	-
		511	64
	<b>Total</b>	<b>2,683</b>	<b>409</b>

**Note 20 : Earning per Share**

(Rs in '000)			
Sr. No.	Particulars	Year Ended 31st March 2023	Year Ended 31st March 2022
1	Net Profit After Tax	565	(506)
2	Weighted Average Number of Equity Shares	2,49,975	9,999
	<b>Earning per Share (Face Value of Rs.10/-fully paid)</b>	<b>2.26</b>	<b>(50.64)</b>





## TRENDICURE PRIVATE LIMITED

CIN : U24298TN2021PTC147641

## Note 8 : Fixed Asset Depreciation Schedule as per Companies Act, 2013

Particulars	Depreciation Rate	Purchase Date	Original Cost	Additions	Deletions	Gross Block	Accumulated Depreciation 31-3-22	Useful life as per Comp. Act, 2013 (Years)	No. of Days used as on 31-3-23	Depreciation	Net Assets as on 31/03/2023	(Rs in '000) Accumulated Depreciation 31-3-23
HP Printer	63.16%	21-Dec-21	19.85	-	-	19.85	3.97	3	465	10.03	5.85	14.00
Laptop	63.16%	31-Mar-23	-	68.65	-	68.65	-	3	-	-	68.65	-
HP Printer	63.16%	07-Dec-22	-	25.08	-	25.08	-	3	114	4.95	20.13	4.95
HP Printer	63.16%	23-Dec-22	-	20.34	-	20.34	-	3	98	3.45	16.89	3.45
TV	63.16%	10-Apr-22	-	14.41	-	14.41	-	3	355	8.85	5.56	8.85
Office Equipment	45.07%	08-Apr-22	-	10.00	-	10.00	-	3	357	4.41	5.59	4.41
Office Equipment	45.07%	20-Apr-22	-	10.00	-	10.00	-	3	345	4.26	5.74	4.26
Office Equipment	45.07%	20-Aug-22	-	3.56	-	3.56	-	3	223	0.98	2.58	0.98
Coffee Maker	45.07%	19-Aug-22	-	4.24	-	4.24	-	3	224	1.17	3.07	1.17
Electrical Fittings	45.07%	09-Feb-23	-	7.38	-	7.38	-	15	50	0.46	6.92	0.46
Electrical Fittings	45.07%	24-Feb-23	-	3.41	-	3.41	-	15	35	0.15	3.26	0.15
Electrical Fittings	45.07%	25-Feb-23	-	4.03	-	4.03	-	15	34	0.17	3.86	0.17
Ladder	45.07%	30-Jan-23	-	2.58	-	2.58	-	15	60	0.19	2.38	0.19
Ladder	45.07%	10-Dec-21	1.90	-	-	1.90	0.10	15	476	0.81	0.99	0.91
Refrigerator	45.07%	04-Jan-22	11.99	-	-	11.99	0.60	10	451	5.13	6.26	5.73
Strapping Machine	18.10%	24-Mar-23	-	36.00	-	36.00	-	15	7	0.12	35.88	0.12
UPS	18.10%	24-Aug-22	-	8.47	-	8.47	-	15	219	0.92	7.55	0.92
Steel Rack	18.10%	12-Dec-21	3.00	-	-	3.00	0.15	15	474	0.52	2.33	0.67
Plant & Machinery	18.10%	24-May-22	-	69.50	-	69.50	-	15	311	10.72	58.78	10.72
Furniture	25.89%	09-Feb-23	-	60.00	-	60.00	-	10	50	2.13	57.87	2.13
Furniture	25.89%	15-Feb-23	-	73.63	-	73.63	-	10	44	2.30	71.33	2.30
Table & Cusions	25.89%	25-Jul-22	-	6.00	-	6.00	-	10	249	1.06	4.94	1.06
Plastic Chairs	25.89%	04-Jan-22	3.00	-	-	3.00	0.15	10	451	0.74	2.11	0.89
Table & Cusions	25.89%	17-Feb-23	-	7.00	-	7.00	-	10	42	0.21	6.79	0.21
Table & Cusions	25.89%	05-Dec-21	11.55	-	-	11.55	0.58	10	481	2.84	8.13	3.42
Software - KNK Global	5.00%	31-Mar-23	-	300.00	-	300.00	-	5	-	-	300.00	-
Website Development	5.00%	01-Apr-22	-	2.00	-	2.00	-	5	364	0.10	1.90	0.10
Website Development	5.00%	20-Apr-22	-	2.50	-	2.50	-	5	345	0.12	2.38	0.12
Website Development	5.00%	03-May-22	-	20.00	-	20.00	-	5	332	0.91	19.09	0.91
Tally Software	5.00%	06-Jul-22	-	17.10	-	17.10	-	5	268	0.63	16.47	0.63
<b>Total</b>	-	-	<b>51</b>	<b>776</b>	-	<b>827</b>	<b>6</b>	-	-	<b>68</b>	<b>753</b>	<b>74</b>



**TRENDCURE PRIVATE LIMITED**  
**CIN : U24298TN2021PTC147641**  
**ADDITIONAL REGULATORY INFORMATION**

(i) Title deeds of Immovable Property not held in name of the Company

Relevant line item in Balance Sheet	Description of item of property	Gross Carrying Value	Title deeds held in the name of	Whether title deed holder is a promoter, director or relative of promoter/director or employee of promoter/director	Property held since which date	Reasons for not being held in the name of the company**
PPE	NA					
Investment property	NA					
PPE retired from active use and held for disposal	NA					
Others	NA					

(ii) Where the Company has revalued its Property, Plant and Equipment, the company shall disclose as to whether the revaluation is based on the valuation by a registered valuer as defined under rule 2 of the Companies (Registered Valuers and Valuation) Rules, 2017 - NA

(iii) Following disclosures shall be made where Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person, that are:

- (a) repayable on demand or  
(b) without specifying any terms or period of repayment

Type of Borrower	Amount of loan or advance in the	Percentage to the total Loan and Advances in the nature of
Promoters	NA	NA
Directors	NA	NA
KMPs	NA	NA
Related Parties	NA	NA

(iv) & (v) Capital-Work-in Progress (CWIP) / Intangible assets under development (ITAUD)

(Amount in Rs.)

(a) For Capital-work-in progress / Intangible assets under development (ITAUD), following ageing schedule shall be given:

CWIP/ITAUD ageing schedule:

CWIP/ITAUD	Amount in CWIP for a period of				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total*
Projects in progress	NA	NA	NA	NA	NA
Projects temporarily suspended	NA	NA	NA	NA	NA
					NA

\*Total shall tally with CWIP amount in the balance sheet.

(b) For Capital-work-in progress / Intangible assets under development (ITAUD), whose completion is overdue or has exceeded its cost compared to its original plan, following completion schedule should be given:

CWIP/ITAUD completion schedule shall be given\*\*:

(Amount in Rs.)

CWIP/ITAUD	To be completed in			
	Less than 1 year	1-2 years	2-3 years	More than 3 years
Project 1	NA	NA	NA	NA
Project 2	NA	NA	NA	NA

\*\*Details of projects where activity has been suspended shall be given separately.





(vi) Details of Benami Property Held

No such Benami Property held by the company.

(vii) The Company has not borrowed from Banks or Financial Institutions on the Basis of Security of Current Assets

(viii) Wilful Defaulter

The company has not been declared wilful defaulter by any bank or financial Institution or other lender.

(ix) Relationship with struck off companies

The Company has no transactions with the companies struck off under Companies Act, 2013 or Companies Act 1956.

(x) Registration of charges or satisfaction with Registrar of Companies

Assets under charge	Charge Amount	Date of Creation	Date of Modification	Status
NA				

(xi) Compliance with number of layers of companies

The company has not complied with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017, the name and CIN of the companies beyond the specified layers and the relationship/extent of holding of the company in such downstream companies shall be disclosed.

(xii) Following Ratios to be disclosed:-

Particulars	Reference
(a) Current Ratio, (b) Debt-Equity Ratio, (c) Debt Service Coverage Ratio, (d) Return on Equity Ratio, (e) Inventory turnover ratio, (f) Trade Receivables turnover ratio, (g) Trade payables turnover ratio, (h) Net capital turnover ratio, (i) Net profit ratio, (j) Return on Capital employed, (k) Return on investment.	Refer Next Page

The company shall explain the items included in numerator and denominator for computing the above ratios. Further explanation shall be provided for any change in the ratio by more than 25% as compared to the preceding year.

(xiii) Compliance with approved Scheme(s) of Arrangements

Where any Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013, the Company shall disclose that the effect of such Scheme of Arrangements have been accounted for in the books of account of the Company 'in accordance with the Scheme' and 'in accordance with accounting standards' and deviation in this regard shall be explained.

(xiv) Utilisation of Borrowed funds and share premium:

The company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall

(i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or

(ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries;

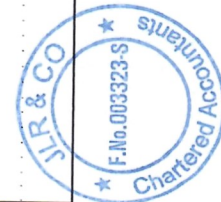


# TRENDICURE PRIVATE LIMITED

CIN : U24298TN2021PTC147641

Ratio Analysis - FY 2022-23

Sr. No.	Ratio Analysis	Numerator	31-Mar-23	31-Mar-22	Denominator	31-Mar-23	31-Mar-22	31-Mar-23	31-Mar-22	% of Change from PY	(Rs in '000)
1	Current Ratio	Current Assets Inventories Sundry Debtors Cash and Bank balances Receivables/Accruals Loans and Advances Disposable Investments Any other current assets	1,019 6,194 115 2,474 341 10,143	- - 31 - 223 - - 255	Current Liabilities Creditors for goods and services Short term loans Bank Overdraft Cash Credit Outstanding Expenses Provision for taxation Proposed dividend Unclaimed Dividend Any other current liabilities	1,414 - - - - 106 - - 721 2,241	- - - - - - - 5 5	- - - - - - - - 55.51	- - - - - - - - 91.85%	- - - - - - - - 287.36%	- - - - - - - - 78.92%
2	Debt Equity Ratio	Total Liabilities Total Outside Liabilities	8,338	707	Shareholder's Equity Total Shareholders Equity	2,559	(406)	3.26	(1.74)	-	-
3	Debt Service Coverage Ratio	Net Operating Income Net Profit after tax + non-cash operating expenses like depreciation and other amortizations + Interest+other adjustments like loss on sale of fixed assets, etc.	715	(501)	Debt Service Current Debt Obligation (Interest + Installments)	-	-	-	-	-	-
4	Return on Equity Ratio	Profit for the period Net Profit after taxes - preference dividend (if any)	565	(506)	Avg. Shareholders Equity (Beginning shareholders' equity + Ending shareholders' equity) ÷ 2	1,076	(203)	0.53	2.49	-	-
5	Inventory Turnover Ratio	Cost of Goods sold (Opening Stock + Purchases) - Closing Stock	2,194	-	Average Inventory (Opening Stock + Closing Stock)/2	510	-	4.31	-	-	-





# TRENDICURE PRIVATE LIMITED

CIN : U24298TN2021PTC147641

Ratio Analysis - FY 2022-23

Sr. No.	Ratio Analysis	Numerator	31-Mar-23	31-Mar-22	Denominator	31-Mar-23	31-Mar-22	31-Mar-23	31-Mar-22	(Rs in '000)
6	Trade Receivables Turnover Ratio	Net Credit Sales Credit Sales	6,340	-	Average Trade Receivables (Beginning Trade Receivables + Ending Trade Receivables) / 2	3,097	-	2.05	-	-
7	Trade Payables Turnover Ratio	Total Purchases Annual Net Credit Purchases	3,214	-	Average Trade Payables (Beginning Trade Payables + Ending Trade Payables) / 2	707	-	4.55	-	-
8	Net Capital Turnover Ratio	Net Sales Total Sales - Sales Return	6,340	-	Average Working Capital Current Assets - Current Liabilities	7,903	250	0.80	-	-
9	Net Profit Ratio	Net Profit Profit After Tax	565	(506)	Net Sales Sales	6,340	-	0.09	-	-
10	Return on Capital employed	EBIT Profit before Interest and Taxes	751	(506)	Capital Employed Total Assets - Current Liabilities	8,656	296	0.09	(1.71)	105.07%
11	Return on Investment	Return/Profit/Earnings	-	-	Investment	-	-	-	-	-

## Explanation:

- Current Ratio**  
The Current Ratio has increased due to Increase in Debtors, Inventories & Loans.
- Debt Equity Ratio**  
Debt Equity Ratio has increased due to a Disproportionate Increase in the Long Term Borrowings with Compared to Equity.
- Return on Equity Ratio**  
Return on Equity Ratio has Decreased due to a Disproportionate Increase in the Equity with Compared to Profit.
- Return on Capital employed**  
Return on Capital Employed Ratio has Increased due to Increase in Profit Compared to the Previous Year.

