



15<sup>th</sup> Annual Report

# Soham World A Real Growth Limited

# Soham World A Real Growth Limited

Registered Office: 15, Shreeji House Owners Asso. B/H M.J. Library, Ellisbridge,  
Ahmedabad 380009, Gujarat, India  
CIN: U01611GJ2009PLC057484  
Email ID: [sumerjain10@yahoo.com](mailto:sumerjain10@yahoo.com)

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## CORPORATE INFORMATION

### BOARD OF DIRECTORS

Mr. Sarthak Sumer Jain  
Mr. Jayantilal Jain Bhanverlal  
Mr. Samirsinh Natwarsinh Raul  
Mrs. Naisargi Anand Shah  
Mr. Bhupen Morlibhai Mistry

### STATUTORY AUDITORS

Kishor Goyal & Co.

### REGISTERED OFFICE

15, Shreeji House Owners Asso. B/H M.J. Library, Ellisbridge, Ahmedabad-380009

### CIN

U01611GJ2009PLC057484

### BANKERS

Axis Bank, Kotak Mahindra Bank

# Soham World A Real Growth Limited

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## NOTICE

Notice is hereby given that the **15<sup>th</sup> Annual General Meeting** of the Company will be held on Monday, September 30, 2024 at 11 a.m. at registered office of the company to transact the following business:

### As ordinary business

1. To receive, consider and adopt the Audited Balance Sheet, Profit and Loss Statement and Cash flow statement as at 31<sup>st</sup> March, 2024 along with the Auditors' Report thereon & Directors' report thereon.
2. To reappoint Mr. Sarthak Sumer Jain who retires by rotation and is eligible for reappointment and being eligible to offer himself for re-appointment.

By the Order of Board of  
For, Soham World A Real Growth Limited



Sarthak Sumer Jain  
Director  
DIN: 06763183



Jayantilal Jain Bhanverlal  
Director  
DIN: 05203961



Date: September 3, 2024  
Place: Ahmedabad

### NOTES:

(a) A member, entitled to attend and vote, is entitled to appoint a proxy to attend and vote in lieu of himself and the proxy need not be a member of the Company. Proxies, in order to be effective, must be received at the registered office of the Company not less than 48 hours before the commencement of the scheduled meeting.

(b) A Person can act as a proxy on behalf of Members not exceeding fifty and holding in the aggregate should not be more than ten percent of the total share capital of the company carrying voting rights. A member holding more than ten percent of the total share capital of the company carrying voting rights may appoint a single as proxy and such person shall not act as proxy for any other person or shareholder.

(c) Relevant documents wherever referred to in the Notice is open for inspection by the members at the registered office of the Company on all working days, except Saturdays, during Business hours up to the date of the meeting.

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## DIRECTORS' REPORT

To,  
The Members/Shareholders,

Your Directors take pleasure in presenting the **Annual Report** on the business and operations of the Company, together with the Audited Statement of Accounts for the Financial Year ended March 31, 2024.

### 1. Company Specific Information

#### ➤ **FINANCIAL HIGHLIGHTS/PERFORMANCE:**

Particulars	Standalone Financial Data		(Amount in '000)	
	F.Y. 2023-24	F.Y. 2022-23	F.Y. 2023-24	F.Y. 2022-23
Total Revenues	2,06,620	7,972	212,707.27	7,972.06
Total expenses	1,99,445	4,089	205,062.69	4,088.52
<b>Profit/(Loss) Before Tax</b>	<b>7,175</b>	<b>3,883</b>	<b>7,645</b>	<b>3,883.53</b>
Less: Current Tax Deferred Tax	2,397 (36)	818 4	2,397.49 (36.35)	817.71 4.45
<b>Profit / (Loss) for the year</b>	<b>4,814</b>	<b>3,061</b>	<b>5,283.44</b>	<b>3,061.37</b>

#### ➤ **REVIEW OF OPERATIONS & ANALYSIS OF RESULTS FOR FINANCIAL YEAR ENDED ON 31<sup>ST</sup> MARCH, 2024**

During the Financial Year under report the Company has reported a total income of Rs. 20,66,20,000/- and earned Net Profit after tax of Rs. 48,14,000/-.

Your directors are very pleased to inform you that, although the Company is in sluggish phase of business, the Company has shown positive signs of growth, which is an outcome of the rigorous efforts taken by the Management of the Company and the faith imposed by all the stakeholders of the Company from time to time.

#### **Amount, if any, which the Board proposes to carry to any reserves:**

During the financial year under report, the board has proposed and resolved to transfer Rs. 48,14,000/- to the Reserve and Surplus out of the Profit and Loss Account on Standalone basis and Surplus\* carried to Balance Sheet of Rs. 52,83,440/- on Consolidated basis for the Financial Year 2023-24.

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## ➤ **DIVIDEND**

During the period under review, the Board of Directors foresee a reasonable use of excess cashflow and profits generated and thus they do not recommend any dividend on Equity Shares for the Financial Year 2023-24.

Further, no Interim Dividend was declared during the F.Y. 2023-24.

The Company does not have any Dividend Declaration policy, as the law does not mandate the applicability of any such policies to the Company at this stage.

## ➤ **Major Events (Summary) occurred during the Financial Year**

### **Company affairs**

#### i) Business Segments:

Segment wise position of business and its operations is not applicable to the Company as Company does not have any different segments.

#### ii) Change in status of the Company:

During the year, status of the Company has not changed.

#### iii) Key Business Developments:

No Material developments took place during the year in business operations; the business functioned normally and at a growing pace.

#### iv) Change in F.Y.:

Not Applicable

#### v) Capex Programmes:

During the year under review, following additional assets are purchased by the company:

On Standalone Basis:

<b>Sr. No.</b>	<b>Particulars</b>	(Amount In RS.)
		<b>Addition during the year</b>
1.	Furniture and Fixtures	6,000
2.	Computers	36,000

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On Consolidated Basis:

Sr. No.	Particulars	Addition during the year
1.	Furniture & Fixtures	1,08,220
2.	Office Equipment	1,29,030
3.	Computers	66,120
4.	Goodwill	1,94,19,320
5.	Computer Software	16,950

vi) Details of any acquisition or M&A:

Not Applicable

vii) Acquisition of any IP (Trademarks, patents or Copyrights) during FY:

Not Applicable

viii) Any other material event occurred in the company in previous FY:

Not Applicable

## Change in nature of Business:

The Company has changed its main Object Clause during the Financial Year 2023-24 vide Special Resolution passed at a duly convened Extra Ordinary General Meeting dated February 5, 2024, which are as follows:

1. To carry on business as buyer, seller, stockiest, distributors, importer, exporter, or otherwise to deal in agriculture produce, food related products including cereals, spices, masala, beverages, dairy products, milk products, fruits, edibles, vegetarian and non-vegetarian food products, convenience foods and processed foods of all kind and every description and providing incidental and ancillary services in relation thereto, metal ingots including plates, sheets, utensils, vessels, etc. of any kind or description of copper, brass, zinc, lead, metal, iron, steel and any other kind of ferrous or non-ferrous metal, rolling works and all types of dies, moulds, jigs, bearings, fixtures, nuts, screws, pumps, rollers cases, shafts, lathes, grinders, axes, spades, corrugated box and other tools casting of all description and types, whether of steel, iron, copper, bronze, lead, zinc, aluminums, or any other ferrous or non-ferrous metal or alloys.

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2. To carry on the business in India or elsewhere of advisers on problems relating to the administration and organization of industry and business and to advise ways, means and methods for extending, developing and importing all types of business or industries and all systems and processes relating to the production, storage, distribution, marketing and sale of goods and or relating to the rendering of the services including but not limited to vocational training through any form viz. classroom, electronic media or training by correspondence for an achievement of their goals.
3. To carry on the business and accept Government as well as non-government project related of Software designing, development, customisation, implementation maintenance, testing and benchmarking, designing, developing and dealing in computer software and solutions, mobile applications designing, development, customisation, implementation maintenance, testing and benchmarking, designing, developing and dealing of All mobile applications, Social Media Marketing, e-learning software development and service provider, E-commerce portal related services, E-commerce service provider, E-commerce platform provider for sellers, Third Party Payment solution provider, Integrator, E-Governance solution provider, Hardware, Automation product manufacture and to import, export, sell, purchase, distribute, host (in data centers or over the web) or otherwise deal in own and third party computer software packages, programs and solutions, and to provide internet / web based applications, internet services and solutions, provide or take up Information technology related assignments on sub-contracting basis, offering services on-site/ offsite or through development centers using owned /hired or third party infrastructure and equipment, to undertake IT enabled services like call Centre Management and to provide services of maintenance of computer hardware, computer systems and assemble data processors, program designs and to buy, sell or otherwise deal in such hardware and software packages.
4. To invest and deal with the moneys of the Company not immediately required in operations, whether to acquire, hold, trade and further to dispose of any right, stake or controlling interest in the shares, stocks, debentures, debenture stock, bonds, obligation or securities of companies or partnership firms either singly or jointly with any other person(s), body corporate or partnership firm carrying out or proposing to carry out any activity in India or in any other part of the world or such manner as may from time to time be determined by the Board of Directors and to hold or otherwise deal with any such investment(s) made.

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5. To purchase the lands and premises now and to purchase, take on lease or otherwise acquire lands, buildings or elsewhere for the business of hotels, restaurants, snack bars, café, ice cream parlour, dairy products, confectionaries and allied food products and to sell and let the lands of the company or to use the same or any part thereof, or to acquire and use other lands for the construction of hotels, restaurants and entertainment centres, amusements parks with or without shopping plaza etc.
6. To carry on all or any of the business of running hotels, restaurants, lodging house, milk and snack bars, laundries, libraries, swimming pools, hair dressing and beauty saloons, chemists, shops, cold storage, cinemas, theatres, studios, exhibitions, halls, amusement centres, departments, stores, hospitals, clinics, nursing homes, maternity and family planning units, pathological laboratories, discotheques, schools, colleges and training, institutions, circuses, sports clubs, skating halls, boating and padding pools, radio and television stations, garages and service stations, repair ship, petrol pumps, gymnasium, warehouses, go downs, car parks, hangers and race courses.
7. To prepare, manufacture, process, market, trade, import, export, improve, sell and deal in all kinds of agro/agri/food products including but not limited to spices, oil seeds, grains, vegetables, herbs, pickles and other items derived from agricultural, farming or relevant activities. To carry on the business of manufacturers, merchants, producers, chillers, processors, dealers and distributors and deal in all kinds of aerated, artificial or mineral water, carbonated drinks, fruit drinks, canned food, packed food, squashes, syrups, soft drinks, milk and milk products, etc.

## **Material changes and commitments, if any, affecting the financial position of the company, having occurred since the end of the Year and till the date of the Report**

No material changes or events have occurred which might negatively affect the financial position of the Company.

## **Details of revision of financial statements or the Report**

The Company, during past 3 F.Y.s has not revised its Financial Statements, either voluntarily or due to order of any court or authority or tribunal.

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## 2. General Information

Your Directors would like to update that considering the increasing competition in the market the company has adopted various new technologies which would turned out to be a beneficial move for the Company.

Your Directors are very much confident that Company will continue with a trend of reporting better financial results in the coming Financial Year and maximizing the wealth of shareholders of the Company by achieving better financial output in the coming years.

The Company and your Directors are continuously looking for avenues for further growth of the Company and are evaluating various areas where it can fetch good sustainable business for the Company in coming years.

The relationship with the workmen and staff remained cordial and harmonious during the year and the management received full co-operation from the employees. During the year, extensive training and developmental activities were undertaken. Various efficiency and quality improvement initiatives, including some functional and behavioral training programs were undertaken.

## 3. Capital and Debt Structure

### Existing Capital Structure:

Authorised		No. of Shares	
Equity	50,00,000	Equity	16,01,166
Preference	-	Preference	-

Authorised		Amount in INR	
Equity	5,00,00,000	Equity	1,60,11,660
Preference	-	Preference	-

Applicability of Rule 9 of Companies (Prospectus and Allotment of Securities) Second Amendment Rules 2023 (PAS Amendment Rules), that all private companies must dematerialize (demat) of their securities and obtain an International Securities Identification Number (ISINs):

The Company is presently undergoing the process of obtaining an International Securities Identification Number (ISIN) to enhance its global market presence and facilitate streamlined financial transactions.

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## Existing Debt Structure:

Particulars	(Amt in INR)			
	Standalone		Consolidated	
	F.Y. 2023-24	F.Y. 2022-23	F.Y. 2023-24	F.Y. 2022-23
<b>Secured</b>	0	0	0	0
<b>Unsecured</b>	0	41,000	0	40,770

## Changes in capital structure of the Company during the year, including the following:

### (a) change in the authorised, issued, subscribed and paid- up share capital:

The Authorized Capital of the Company has been increased from, Rs. 2,00,00,000/- (Rupees Two Crore Only) divided into 20,00,000 (Twenty Lakhs Only) Equity Shares of Rs. 10 each to Rs. 5,00,00,000/- (Rupees Five Crore Only) divided into 50,00,000 (Fifty Lakhs Only) Equity Shares of Rs. 10 each vide Ordinary Resolution passed at a duly convened Extra Ordinary General Meeting dated February 5, 2024.

The issued, subscribed and paid-up Share Capital of the Company has been increased from Rs. 96,07,000/- (Rupees Ninety-Six Lakh Seven Thousand Only) divided into 9,60,700 (Nine Lakh Sixty Thousand Seven Hundred Only) Equity Shares of Rs. 10/- each to Rs. 1,60,11,660/- (Rupees One Crore Sixty Lakh Eleven Thousand Six Hundred Sixty Only) divided into 16,01,166 (Sixteen Lakh One Thousand One Hundred Sixty-Six Only) Equity Shares of Rs. 10/- each vide Right Issue Basis authorized by Board Resolution passed at a duly convened Board Meeting dated March 30, 2024.

### (b) reclassification or sub-division of the authorised share capital: Not Applicable

### (c) reduction of share capital or buy back of shares: Not Applicable

### (d) change in the capital structure resulting from restructuring: Not Applicable

### (e) change in voting rights: Not Applicable

Issue of shares or other convertible securities during FY: Not Applicable

Issue of equity shares with differential rights: Not Applicable

Issue of Sweat Equity Shares: Not Applicable

Details of Employee Stock Options / Shares held in trust for the benefit of employees: Not Applicable

Issue of debentures, bonds or any non-convertible securities: Not Applicable

Issue of warrants: Not Applicable

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## 4. Credit Rating of Securities / company

No credit ratings taken during the financial year under review.

## 5. Investor Education and Protection Fund (IEPF)

No amounts, declared as dividend in past years became due to be transferred to the IEPF.

## 6. Management

List of Directors and KMPs at the end of F.Y., appointed or ceased to be such during F.Y. or appointed after closure of F.Y. but before this Board's Report:

During the Financial Year under report, there are no changes in the constitution of the Board of Directors of the Company.

The strength of the Board of Directors as on 31st March, 2024 of end of current Financial Year were as under:

Name of Director	DIN	Designation	Date of appointment	Date of cessation	Applicability of rotation
Sarthak Jain Sumer	06763183	Director	13/07/2015	-	Yes
Jayantilal Jain Bhanverlal	05203961	Director	23/02/2019	-	Yes
Samirsinh Natwarsinh Raul	01961558	Director	20/03/2020	-	Yes
Naisargi Anand Shah	02155621	Additional Independent Director	15/11/2023	-	NA
Bhupen Morlibhai Mistry	10333469	Additional Independent Director	15/11/2023	-	NA

Following changes has been made in the constitution of Board during the year under review:

Sr. No.	DIN	Name of the Director	Date of Appointment	Designation
01	02155621	Naisargi Anand Shah	15/11/2023	Additional Independent Director

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02	10333469	Bhupen Morlibhai Mistry	15/11/2023	Additional Independent Director
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Mrs. Naisargi Anand Shah (DIN 02155621) and Mr. Bhupen Morlibhai Mistry (DIN 10333469) were regularized as Non-Executive Independent Directors with effect from February 5, 2024.

## Independent Directors:

In accordance with Section 149 of the Companies Act, 2013, the Company is exempt from appointing Independent Directors.

## Declaration by Independent Directors and statement on compliance of code of conduct:

Not Applicable

## Board Meetings:

Sr. No.	Date of Meetings	Place of the Meeting	Board Strength	Name of the Directors present at the meeting
01	April 5, 2023	Registered office	3	Mr. Sarthak Jain Sumer Mr. Jayantilal Jain Bhanverlal Mr. Samirsinh Natwarsinh Raul
02	June 28, 2023	Registered office	3	Mr. Sarthak Jain Sumer Mr. Jayantilal Jain Bhanverlal Mr. Samirsinh Natwarsinh Raul
03	September 5, 2023	Registered office	3	Mr. Sarthak Jain Sumer Mr. Jayantilal Jain Bhanverlal Mr. Samirsinh Natwarsinh Raul
04	November 15, 2023	Registered office	3	Mr. Sarthak Jain Sumer Mr. Jayantilal Jain Bhanverlal Mr. Samirsinh Natwarsinh Raul
05	January 13, 2024	Registered office	5	Mr. Sarthak Jain Sumer Mr. Jayantilal Jain Bhanverlal Mr. Samirsinh Natwarsinh Raul Mrs. Naisargi Anand Shah Mr. Bhupen Morlibhai Mistry
06	February 5, 2024	Registered office	5	Mr. Sarthak Jain Sumer Mr. Jayantilal Jain Bhanverlal Mr. Samirsinh Natwarsinh Raul

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				Mrs. Naisargi Anand Shah Mr. Bhupen Morlibhai Mistry
07	March 9, 2024	Registered office	5	Mr. Sarthak Jain Sumer Mr. Jayantilal Jain Bhanverlal Mr. Samirsinh Natwarsinh Raul Mrs. Naisargi Anand Shah Mr. Bhupen Morlibhai Mistry
08	March 28, 2024	Registered office	5	Mr. Sarthak Jain Sumer Mr. Jayantilal Jain Bhanverlal Mr. Samirsinh Natwarsinh Raul Mrs. Naisargi Anand Shah Mr. Bhupen Morlibhai Mistry
09	March 30, 02024	Registered office	5	Mr. Sarthak Jain Sumer Mr. Jayantilal Jain Bhanverlal Mr. Samirsinh Natwarsinh Raul Mrs. Naisargi Anand Shah Mr. Bhupen Morlibhai Mistry

## Applicability of Committees:

Not Applicable

## Committee Meetings:

Not Applicable

## Remuneration received by Managing / Whole time Director from holding or subsidiary company

Not Applicable

## Directors' Responsibility Statement

### The Directors hereby confirm to the members that:

- i. In the preparation of the annual accounts for the year ended on March 31, 2024, the applicable accounting standards read with requirements set out under schedule III to the Act, have been followed and there are no material departures from the same;
- ii. The directors have selected such accounting policies and applied them consistently and made judgments and estimates that were reasonable and prudent so as to give a true and fair view of the state of affairs of the Company

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at March 31, 2024 and of the loss, if any of the Company for the year ended on that date;

- iii. The directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- iv. The directors have prepared the annual accounts on a going concern basis;
- v. The directors have laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and operating effectively;
- vi. The directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

## **Adequacy of Internal Financial Controls**

Directors confirm that adequate internal controls are in place to safeguard best interests of the shareholders.

**Applicability of IFC:** If Company's turnover as per last Audited Financial Statements is equal to or more than Rs. 50 Crores and its borrowings from banks and financial institutions at any time during the year is equal to or more than Rs. 25 Crores, Opinion from Auditor w.r.t IFC shall be mandatory with reference to notification dates June 13, 2017.

The Company is not required to appoint Internal Auditor of the Company as per Section 138 of the Companies Act, 2013 and its applicable rules.

## **Frauds reported by the Auditor:**

During the year under review, there was no fraud reported by the auditors of the Company.

## **7. Disclosures relating to subsidiary, JV and Associates**

### **Summary on performance and financial position of the subsidiaries, associates and joint venture:**

The Company has one Subsidiary Company i.e. Salgem Infoigy Tech Private Limited.

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Statement containing salient features of the Financial Statements of Subsidiaries / Associates Companies / Joint Ventures is attached herewith as **Annexure I**.

**Companies which have become or ceased to be subsidiaries, associates and joint ventures**

Not Applicable

## 8. Details of Deposit

During the year under review, the Company has not accepted any deposits within the meaning of Section 73 of the Companies Act, 2013 and the Companies (Acceptance of Deposits) Rules, 2014.

If there were any, those were exempted from the said definition of deposits.

## 9. Particulars of Loans, Guarantees and Investments

Details of loans, guarantee and investment covered under the provision of Section 186 of the Companies Act, 2013 are given in the notes to the financial statements.

## 10. Particulars of Contracts or Arrangements with Related Parties

The Company has entered into any contracts or arrangements with related parties referred to in sub-Section (1) of Section 188 of the Companies Act 2013 read with Rule 8 (2) of the Companies (Accounts), Rules 2014 during the Financial Year 2023-24. Therefore, the details as required in AOC 2 are given herewith as **Annexure II**.

## 11. Corporate Social Responsibility (CSR)

The Company is not covered under purview of the provisions of Section 135 read with the Companies (Corporate Social Responsibility Policy) Rules, 2014 and hence the details in respect of development and implementation of CSR by the Company are not included in this report.

## 12. Conservation of energy, technology absorption, foreign exchange earnings and outgo

### Conservation Of Energy

- (i) the steps taken or impact on conservation of energy: Not Applicable
- (ii) the steps taken by the company for utilizing alternate sources of energy: Not Applicable
- (iii) the capital investment on energy conservation equipments: Not Applicable

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## Technology Absorption

- (i) the efforts made towards technology absorption; Not Applicable
- (ii) the benefits derived like product improvement, cost reduction, product development or import substitution; Not Applicable
  
- (iii) in case of imported technology (imported during the last three years reckoned from the beginning of the year under reference) – Not Applicable
  - a) details of the technology imported;
  - b) the year of import;
  - c) whether the technology has been fully absorbed and if not, areas where absorption has not taken place, and the reasons thereof;
  
- (iv) the expenditure incurred on Research and Development: Not Applicable

## Foreign Exchange Earnings and Outgo

Particulars	2023-24 (Amt in Rs.)	2022-23 (Amt in Rs.)
Foreign Exchange earnings	-	-
Foreign Exchange outgo	-	-

## 13. Risk Management

The Board has not formulated any Risk Management Policy, as the Company is privately held and managed and the operations are under control of the directors. The Risk management mechanism is strong and based on personal discussions between the management before taking any major / material financial or operational decision.

The Management considers the following before concluding any material decision:

- (a) various elements of risk which, in the opinion of the Board, may threaten the existence of the company and
- (b) strategy to mitigate such risks.

## 14. Establishment of Vigil Mechanism

Rule 7 of The Companies (Meetings of Board and its Powers) Rules, 2014 provides for establishing Vigil Mechanism for (a) the Companies which accept deposits from the

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public or (b) the Companies which have borrowed money from banks and public financial institutions in excess of fifty crore rupees.

As the Company does not fall in above criterial, establishing mandatory Vigil Mechanism through Audit Committee or nominating a Board member for the role is exempted.

## 15. Material orders of judicial bodies / regulators

Details of significant and material orders passed by any Regulator, Court, Tribunal, Statutory and quasi-judicial body, impacting the going concern status of the company and its future operations, during the previous FY are as below:

Sr. No.	Name of Authority	Section / Rule reference for said order	Amount involved in INR	Remarks
-	-	-	-	-

There is no significant or material order passed during the year by any regulator, court or tribunal impacting the going concern status of the Company or its future operations, except disclosed above, if any.

## 16. Auditors

### Statutory Auditors

At the 13<sup>th</sup> Annual General Meeting held on September 30, 2022, M/s. Kishor Goyal & Co., Chartered Accountants, were appointed as Statutory Auditors of the Company to hold office till the conclusion of the 18<sup>th</sup> Annual General Meeting to be held in the Calendar Year 2027. In terms of the first proviso to Section 139 of the Companies Act, 2013, the appointment of the auditors shall be placed for ratification at every Annual General Meeting on such remuneration as may be fixed by the Board apart from reimbursement of out-of-pocket expenses as may be incurred by them for the purpose of audit.

On 7th May, 2018, Section 40 of the Companies Amendment Act, 2017 (amending Section 139 of the Companies Act, 2013) was notified whereby ratification of Statutory Auditor's appointment is not required at every Annual General Meeting. Accordingly, resolution for ratification of appointment of Statutory Auditors is not proposed.

Applicability of Auditor Rotation as per section 139(2): Applicable / Not Applicable

**Explanations in response to Auditors' Qualifications, if any**

# Soham World A Real Growth Limited

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**CIN:** U01611GJ2009PLC057484  
**Email ID:** [sumerjain10@yahoo.com](mailto:sumerjain10@yahoo.com)

There was no qualification, reservation or adverse remark made either by the Statutory Auditors in their report.

**Secretarial Auditors:** Not Applicable

**Explanations in response to Auditors' Qualifications, if any** Not Applicable

## **Cost Auditors**

Cost Records: Not Applicable

The class of companies, including foreign companies defined in clause (42) of section 2 of the Act, engaged in the production of the goods or providing services, specified in Rule 3 of The Companies (Cost Records and Audit) Rules, 2014, having an overall turnover from all its products and services of rupees thirty five crore or more during the immediately preceding financial year, shall include cost records for such products or services in their books of account.

Cost Audit: Not Applicable

## **Following class of Companies are required to appoint Cost Auditors**

**For Regulated Sectors** under item (A) of rule 3 of The Companies (Cost Records and Audit) Rules, 2014 - overall annual turnover of the company from all its products and services during the immediately preceding financial year is rupees fifty crore or more and the aggregate turnover of the individual product or products or services for which cost records are required to be maintained under rule 3 is rupees twenty five crore or more.

**For Un Regulated Sectors** under item (B) of rule 3 of The Companies (Cost Records and Audit) Rules, 2014 - overall annual turnover of the company from all its products and services during the immediately preceding financial year is rupees one hundred crore or more and the aggregate turnover of the individual product or products or service or services for which cost records are required to be maintained under rule 3 is rupees thirty five crore or more.

## **17. Compliance with Secretarial Standards**

The Company has complied with Secretarial Standards applicable to Board and General Meetings.

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As per Section 118 (10) Every company shall observe secretarial standards with respect to general and Board meetings specified by the Institute of Company Secretaries of India.

## 18. Corporate Insolvency Resolution Process initiated under the Insolvency and Bankruptcy Code, 2016 (IBC)

No application made or any proceeding pending under the Insolvency and Bankruptcy Code, 2016 during the year under review.

## 19. Failure to implement any Corporate Actions

During the year under review, the Company did not fail to execute any declared or resolved corporate actions including Dividend, Buy Backs, Preferential allotments or Rights or warrants etc.

## 20. Annual Return

Annual Return extracts in the accordance with Section 92 sub – section (3) of the Companies (Amendment) Act, 2017; read with Section 134(3)(a) of Companies Act, 2013, the Annual Return as on March 31, 2024 is available on Company's Website.

## 21. Other Disclosures

Whether Consolidated Financial Statements are applicable: Applicable  Not Applicable

Name	Country Of Incorporation	% of Voting Power Held as on 31 <sup>st</sup> March, 2024	% of Voting Power Held as on 31 <sup>st</sup> March, 2023
Salgem Infoigy Tech Private Limited	India	70.03%	N.A.

AGM Delayed: Not Applicable

Prevention of Sexual Harassment at Workplace:

The Company has zero tolerance for sexual harassment at workplace and has adopted a moral approach and formal policy on Prevention, Prohibition and Redressal of Sexual Harassment at the Workplace, in line with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and the Rules there under. The Policy aims to provide protection to employees at the work place and prevent and redress complaints of sexual harassment and for matters connected or

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incidental thereto, with the objective of providing a safe working environment, where employees feel secure.

The Company has always provided a congenial atmosphere for work to all the employees that is free from discrimination and harassment including sexual harassment. It has provided equal opportunities of employment to all without regard to their caste, religion, colour, marital status and sex.

The Company has not received any complaint of sexual harassment during the financial year 2023-24.

**By the Orders of Board of Directors**  
**Soham World A Real Growth Limited**



Sáthak Sumer Jain  
Director  
DIN: 06763183



Jayantilal Jain Bhanveralal  
Director  
DIN: 05203961



Date: September 3, 2024  
Place: Ahmedabad

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## Annexure 1

### FORM NO. AOC-1

#### Statement containing salient features of the financial statement of Subsidiaries / Associate Companies / Joint Ventures

(Pursuant to first proviso to sub-section (3) of Section 129 read with Rule 5 of Companies  
(Accounts) Rules, 2014)

#### Part "A": Subsidiaries

(Information in respect of each subsidiary to be presented with amounts in Rs)

1. Sl. No. 01
2. Name of the subsidiary: **Salgem Infoigy Tech Private Limited**
3. Reporting period for the subsidiary concerned, if different from the holding company's reporting period: **N.A.**
4. Reporting currency and Exchange rate as on the last date of the relevant financial year in the case of foreign subsidiaries.: **Not Applicable**
5. Share capital: 2,40,180
6. Reserves & surplus: 2,06,72,020
7. Total assets: 2,68,82,220
8. Total Liabilities: 59,70,020
9. Investments: 0.00
10. Turnover: Rs. 60,86,080
11. Profit before taxation: 4,38,410
12. Provision for taxation: 1,38,050
13. Profit after taxation: 3,00,370
14. Proposed Dividend: 0.00
15. % of shareholding: **70.03 %**

**Notes:** The following information shall be furnished at the end of the statement:

1. Names of subsidiaries which are yet to commence operations – Not Applicable
2. Names of subsidiaries which have been liquidated or sold during the year – Not Applicable