

**TIPCO ENGINEERING INDIA PVT.LTD.**

PLD NO. 1658, PHASE-I SECTOR-38 INDUSTRIAL ESTATE, RAJINDER, BARYANA SOHPAT -130025  
 CIN : I293091R2022PTC098103

**PROFIT & LOSS ACCOUNT AS AT 31st MARCH 2023**

(All amounts in Rupees Nearest Rounded Off to Hundred)

Particulars	Note No	Figures as at the end of	
		31/03/2023	31/03/2022
1	2	3	4
<b>A. CONTINUING OPERATIONS</b>			
I. Revenue from operations	N	3,587,758.00	
II. Other income	O	10,027.00	
<b>III. Total Revenue (I + II)</b>		<b>3,597,785.00</b>	
<b>IV. Expenses:</b>			
(a) Cost of materials consumed			
(b) Purchases of Stock-in-Trade	P	3,650,968.00	
(c) Changes in inventories of finished goods work-in-progress and stock-in-Trade (Increase/ Decrease)		(718,494.00)	
(d) Employee benefits expense	Q	124,401.00	
(e) Finance costs		-	
(f) Depreciation and amortization expense		9,358.00	
(g) Other expenses	R	238,508.00	363.00
<b>Total expenses</b>		<b>3,284,820.00</b>	<b>363.00</b>
<b>V. Profit before exceptional and extraordinary items and tax (III-IV)</b>		<b>312,965.00</b>	<b>(363.00)</b>
<b>VI. Exceptional items</b>			
<b>VII. Profit before Tax and Extraordinary Items (V-VI)</b>		<b>312,965.00</b>	<b>(363.00)</b>
<b>VIII. Extraordinary items</b>			
<b>IX. Profit before tax (VII- VIII)</b>		<b>312,965.00</b>	<b>(363.00)</b>
<b>X. Tax expense:</b>			
(1) Current tax expense for current year		53,794.00	
(2) (Less): MAT credit (where applicable)		-	
(3) Current tax expense relating to prior years (Short/ Excess for Earlier Years)		-	
(4) Net current tax expense		-	
(5) Deferred tax		(1.00)	
<b>XI. Profit (Loss) for the period from continuing operations (IX-X)</b>		<b>259,160.00</b>	<b>(363.00)</b>
<b>B. DISCONTINUING OPERATIONS</b>			
(i) Profit / (Loss) from discontinuing operations (before tax)			
(ii) Gain / (Loss) on disposal of assets / settlement of liabilities attributable to the discontinuing operations			
(iii) Add / (Less): Tax expense of discontinuing operations			
(a) on ordinary activities attributable to the discontinuing operations			
(b) on gain / (loss) on disposal of assets / settlement of liabilities			
<b>XIII. Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)</b>			
<b>XIV. Profit (Loss) for the period (XI + XIV)</b>		<b>259,160.00</b>	<b>(363.00)</b>
<b>XV. Earnings per equity share:</b>			
(i) Basic	S	16.00	

The notes are integral part of these financial statements.

Mital Vaish & Co  
 Firm Registration No. (FRN) : 013622N  
 Chartered Accountants  
 Neera Vaish  
 Partner  
 M.No. 1092178



Place : Delhi  
 Date : 06/06/2023  
 UDIN :

23092278B0QLXM1860

For and on behalf of the Board  
**For TIPCO ENGINEERING INDIA PVT. LTD. For TIPCO ENGINEERING INDIA PVT. LTD.**  
  
 Director  
 Ritesh Sharma  
 DIN NO:08358943  
  
 Director  
 Sonia Sharma  
 DIN NO:09341298  
 Director

**TIPCO ENGINEERING INDIA PVT.LTD.**

PLOT NO.1653, PHASE-I SECTOR-38 INDUSTRIAL ESTATE, RAJ DISTT, HARYANA SONEPAT -131039

CIN : U29309HR2021PTC098183

**BALANCE SHEET AS AT 31st MARCH 2023**

(All amounts in Rupees Nearest Rounded Off to Hundred)

Particulars	Note No	Figures as at the end of	
		31/03/2023	31/03/2022
1	2	3	4
<b>I EQUITY AND LIABILITIES</b>			
(1) Shareholders fund			
(a) Share capital	A	1,000.00	1,000.00
(b) Reserves and surplus	B	258,798.00	(363.00)
(c) Money received against share warrants		-	-
<b>TOTAL (1)</b>		<b>259,798.00</b>	<b>637.00</b>
(2) Stave application money pending allotment		-	-
<b>TOTAL (2)</b>		<b>-</b>	<b>-</b>
(3) Non-current liabilities			
(a) Long-term borrowings	C	234,944.00	2,200.00
(b) Deferred tax liabilities (Net)		-	-
(c) Other Long term liabilities		-	-
(d) Long-term provisions		-	-
<b>TOTAL (3)</b>		<b>234,944.00</b>	<b>2,200.00</b>
(4) Current liabilities			
(a) Short-term borrowings/Advance Received	D+D2	969,242.00	4,079.00
(b) Trade payables	E	1,226,382.00	-
Total outstanding dues of micro enterprises and small enterprises		-	-
Total outstanding dues of creditors other than micro enterprises		-	-
(c) Other current liabilities	F	75,716.00	369.00
(d) Short-term provisions	G	53,794.00	-
<b>TOTAL (4)</b>		<b>2,325,134.00</b>	<b>4,448.00</b>
<b>TOTAL (1+4)</b>		<b>2,819,876.00</b>	<b>7,265.00</b>
<b>II ASSETS</b>			
(1) Non-current assets			
(a) Property, Plant and Equipment			
(i) Tangible assets	H	78,300.00	-
(ii) Intangible assets		-	-
(iii) Capital work-in-progress		-	-
(iv) Intangible assets under development		-	-
(v) Fixed assets held for sale		-	-
(b) Non-current investments		-	-
(c) Deferred tax assets (net)		-	-
(d) Long-term loans and advances		-	-
(e) Other non-current assets		-	-
<b>TOTAL (1)</b>		<b>78,300.00</b>	<b>-</b>
(2) Current assets			
(a) Current investments		-	-
(b) Inventories	I	719,494.00	-
(c) Trade receivables	J	1,043,273.00	-
(d) Cash and cash equivalents	K	13,093.00	7,259.00
(e) Short-term loans and advances	L	855,784.00	-
(f) Other current assets	M	110,932.00	8.00
<b>TOTAL (2)</b>		<b>2,741,576.00</b>	<b>7,265.00</b>
<b>TOTAL (1+2)</b>		<b>2,819,876.00</b>	<b>7,265.00</b>

The notes are integral part of these financial statements.

Mittal Vaish & Co  
Firm Registration No. (FRN) : 0137621N  
Chartered Accountants  
New Delhi  
Partner  
M.No.: 092279

For and on behalf of the

**FOR TIPCO ENGINEERING INDIA PVT. LTD. TIPCO ENGINEERING INDIA PVT. LTD.**

Director

Director  
Ritesh Sharma  
DIN NO: 08358943

Director

Director  
Samia Sharma  
DIN NO: 09341298

Place : Delhi  
Date : 05/08/2023  
UDIN :

23092218BQ0LXN1860

**Note No. 1: Corporate Information**

**TIFCO ENGINEERING INDIA PVT LTD** is a private limited company domiciled in India, incorporated under the provisions of Companies Act, 1956/2013.

The Company is in the Business of Manufacturing Machines

**Note No. 2: Significant Accounting Policies**

**1 Basis of Accounting**

The financial statement of the company 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 the Companies Act, 2013, read with Rule 7 of the Companies Accounting Rules, 2014 and the relevant provisions of the Companies Act ("the 2013 Act"), 2013. The financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

**2 Inventories**

Cost includes cost of purchase and other costs included in bringing the inventories to their present location and condition. The method of valuation of various categories of inventory are as follows :-

1. There is no closing stock **Raw Materials : At lower of cost or net realisable value (FIFO Method)**
2. There is no closing stock **Work in Progress & Finished goods : Cost of Raw Material Consumed plus appropriate share of overheads.**
3. There is no closing stock **Finished goods : Cost of Raw Material Consumed plus appropriate share of overheads based on normal operating capacity.**
4. There is no closing stock **Stores, Spares & Packing Materials : At Cost (FIFO Method)**

**3 Tangible Assets and Depreciation**

Tangible Assets are recorded at cost except Land less accumulated depreciation and impairment losses, if any. The company capitalises all costs relating to acquisition and installation of Fixed Assets. Borrowing costs are capitalised as part of qualifying fixed assets.

Subsequent expenditure related to an item of fixed asset is added to its book value only if it increases the future benefits from the existing asset beyond its previously assessed standard of performance. All other expenses on existing fixed assets, including day-to-day repair and maintenance expenditure and cost of replacing parts, are charged to the statement of profit and loss for the period during which such expenses are incurred.

Advances paid towards the acquisition of fixed assets outstanding at each balance sheet date are disclosed as "Capital Advances" under Long Term Loans and advances.

Depreciation on Fixed Assets acquired upto 31st March 2006 is provided on Written Down Value Method at the rates and in the manner prescribed in the "Schedule II" of the Companies Act, 2013. However, Depreciation has been provided on Straight Line Method at the rates and in the manner prescribed in the "Schedule II" of the Companies Act, 2013 on the Assets put to use during Financial Year 2006-07 onwards.

Gains or losses arising from derecognition of fixed assets are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit and loss when the asset is derecognized.

**4 Intangible Assets**

Intangible assets are stated at the consideration paid for acquisition less accumulated amortization and impairment loss if any. Intangible assets are amortized on a straight line basis over the estimated economic life. Costs relating to software, which are acquired, are capitalized and amortized on a straight line basis over their useful lives not exceeding five years.

**5 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 from sale of goods (including cartage) is recognized in the statement of profit and loss account when the significant risk and reward of ownership have been transferred to the buyer. The Company collects sales taxes and value added taxes (VAT/GST) on behalf of the government and, therefore, these are not economic benefits flowing to the Company. Hence, they are excluded from revenue. Excise duty deducted from revenue (gross) is the amount that is included in the revenue (gross) and not the entire amount of liability arising during the year.

**Income from Services**

Income from Maintenance Service is recognized in the statement of profit and loss account.

**Interest Income**

Interest Income is recognized on a time proportion basis taking into account the amount outstanding and the applicable interest rate. Interest Income is included under the head "Other Income" in the statement of profit and loss.

**Other Income**

Other income is recognized on accrual basis.

**6 Expenditure**

Expenditure is accounted on accrual basis and provision is made for all known losses and liabilities.

**7 Employees Retirement Benefits**

**(i) Short Term Employee Benefits**

The undiscounted amount of short term employee benefits expected to be paid in exchange for the services rendered by employees are recognized as an expense during the period when the employees render the services.

**(ii) Post-Employment Benefit**

**Defined Contribution Plans**

A defined contribution plan is a post-employment benefit plan under which the Company pays specified contributions to a separate entity. The Company makes specified monthly contributions towards Provident Fund, Superannuation Fund and Pension Scheme. The Company's contribution is recognized as an expense in the Profit and Loss Statement during the period in which the employee renders the related. There are no contribution plans.

**Defined Benefit Plans**

Gratuity liability is a defined benefit obligation and is provided for on the basis of an actuarial valuation on projected unit credit (PUC) method at the end of each year. Actuarial gains/losses are immediately taken to the statement of profit and loss and are not deferred. Accumulated gratuity, which is expected to be utilized within the next 12 months, is treated as short-term employee benefit and which is expected to be carried forward beyond 12 months, as long term employee benefit for measurement purpose.

Leave encashment benefits are accounted for on due basis and the same are accounted for on actual calculation.

**8 Foreign Exchange Transactions**

**(i) Initial Recognition**

Foreign currency transactions are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

**(ii) Conversion**

Foreign currency monetary items are retranslated using the exchange rate prevailing at the reporting date.

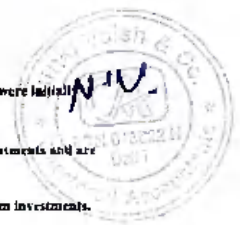
**(iii) Exchange difference**

Exchange differences arising on the settlement of monetary items or on reporting Company monetary items at rates different from those at which they were initially recorded during the year, or reported in previous financial statements, are recognized as income or as expenses in the year in which they arise.

**9 Investments**

Investments that are readily realizable and are intended to be held for not more than one year from the balance sheet date are classified as current investments and are stated at lower of cost and fair market value. All other investments are classified as long term investments.

Long term investments are stated at cost of acquisition. Provision, if any, is made to recognise a decline other than a temporary, in the value of long term investments.



10 Taxation

1. Current Tax is determined on the profit of the year in accordance with the provisions of the Income Tax Act, 1961.
2. Deferred Tax is calculated at the rates and laws that have been enacted or substantively enacted as at the Balance Sheet date and is recognised as timing difference that originates in one period and are capable of reversal in one or more subsequent periods. Deferred tax assets, subject to consideration of prudence, are recognized and carried forward only to the extent that they can be realized.
3. MAT credit is recognized as an asset when and to the extent there is convincing evidence that the company will pay normal tax during the specified period. The company reviews the same at each balance sheet date and writes down the carrying amount of MAT credit entitlement to the extent there is no longer convincing evidence in the effect that the Company will pay normal tax during the specified period.

11 Borrowing Costs

Borrowing cost includes interest, amortization of ancillary cost incurred in connection with the arrangement of borrowings and exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost. Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the respective asset. All other borrowing costs are expensed in the period they occur.

12 Segment Reporting

The company has considered business segment as the primary segment for disclosure. The company is primarily engaged in Trading of LED lights etc, which in the context of Accounting Standard 17 on Segment Reporting are considered the only two reportable segment.

13 Provisions, Contingent Liabilities and Contingent Assets

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be outflow of resources. Contingent Liabilities are not recognized, but are disclosed in the notes. Contingent assets are neither recognized nor disclosed in the financial statements.

14 Earning Per Share

The basic earnings per share is calculated by dividing the net profit after tax for the year by the weighted average number of equity shares outstanding during the year. For the purpose of calculating diluted earnings per share, net profit after tax during the year and the weighted average number of shares outstanding during the year are adjusted for the effect of all dilutive potential equity shares. The dilutive potential equity shares are deemed converted as of the beginning of the year unless they have been issued at a later date. The dilutive potential equity shares are adjusted for the proceeds receivable had the shares been actually issued at fair value (i.e. average market value of the outstanding shares). Anti dilutive effect of any potential equity shares is ignored in the calculation of earnings per share.

15 Cash Flow Statements

Cash flow are reported using indirect method, whereby net profit before tax is adjusted for the effects of transaction of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flow from regular revenue generating, investing and financing activities of the Company are segregated.

16 Operating Cycle

Based on the nature of products/activity of the company and the normal time between acquisition of assets and their realization in cash or cash equivalents, the company has determined its operating cycle as 12 months for the purpose of classification of its assets and liabilities as current and non-current.

17 Use of estimates

The preparation of financial statements in conformity with Indian GAAP requires managements to make judgments, estimates and assumption that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. 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.

Tipco Engineering India Pvt.Ltd.

As on 31/03/2023

(iii)

NOTES

NOTE A		AS ON 31/03/2023		AS ON 31/03/2022	
(1) AUTHORISED SHARE CAPITAL		NO OF SHARES	AMOUNT	NO OF SHARES	AMOUNT
		50,000.00	500,000.00	50,000.00	500,000.00
(2) ISSUED & FULLY SUBSCRIBED		NO OF SHARES	AMOUNT	NO OF SHARES	AMOUNT
Ritesh Sharma		9,000.00	90,000.00	9,000.00	90,000.00
Sonia Sharma		1,000.00	10,000.00	1,000.00	10,000.00
TOTAL		10,000.00	100,000.00	10,000.00	100,000.00
(3) PAR VALUE PER SHARE		NO OF SHARES	AMOUNT	NO OF SHARES	AMOUNT
		10,000.00	10.00	10,000.00	10.00
(4) The company has only one class of shares i.e. Equity shares.					
(5) Reconciliation of shares outstanding at the beginning & at the end of the reporting period					
Equity Shares		AS ON 31/03/2023		AS ON 31/03/2022	
		NO OF SHARES	AMOUNT	NO OF SHARES	AMOUNT
		10,000.00	100,000.00	10,000.00	100,000.00
(6) Shares Held by Holding Company		AS ON 31/03/2023		AS ON 31/03/2022	
		NO OF SHARES	AMOUNT	NO OF SHARES	AMOUNT
		-	-	-	-
(7) Details of shares held by shareholders holding more than 5% of the aggregate shares in the Company		AS ON 31/03/2023		AS ON 31/03/2022	
		NO OF SHARES	AMOUNT	NO OF SHARES	AMOUNT
Equity shares of Rs. 10 each fully paid		Nos.	% holding in the class	Nos.	% holding in the class
Ritesh Sharma		9,000.00	90.00	9,000.00	90.00
Sonia Sharma		1,000.00	10.00	1,000.00	10.00
TOTAL		10,000.00	100.00	10,000.00	100.00
Details of shares held by promoters					
Promoter name		2022-23			
		No Of Shares	of total shareage during the year		
Ritesh Sharma		9,000	90.00	-	-
Sonia Sharma		1,000	10.00	-	-
Details of shares held by promoters					
Promoter name		2021-22			
		No Of Shares	of total shareage during the year		
Ritesh Sharma		9,000	90.00	-	-
Sonia Sharma		1,000	10.00	-	-
B. Reserves and Surplus					



10 Taxation

1.

Current Tax is determined on the profit of the year in accordance with the provisions of the Income Tax Act, 1961.

2.

Deferred Tax is estimated at the rates and laws that have been enacted or substantively enacted as at the Balance Sheet date and is recognized on timing difference that originates in one period and are capable of reversal in one or more subsequent periods. Deferred tax assets, subject to consideration of prudence, are recognized and carried forward only to the extent that they can be realized.

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MAT credit is recognized as an asset when and to the extent there is convincing evidence that the company will pay normal tax during the specified period. The company reviews the same at each balance sheet date and writes down the carrying amount of MAT credit entitlement to the extent there is no longer convincing evidence to the effect that the Company will pay normal tax during the specified period.

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Borrowing cost includes interest, amortization of a ancillary cost incurred in connection with the arrangement of borrowings and exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost.

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the respective asset. All other borrowing costs are expensed in the period they occur.

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The company has considered business segment as the primary segment for disclosure. The company is primarily engaged in Trading of LED lights etc, which in the context of Accounting Standard 17 on Segment Reporting are considered the only two reportable segment.

13 Provisions, Contingent Liabilities and Contingent Assets

Provision involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be outflow of resources. Contingent liabilities are not recognized, but are disclosed in the notes. Contingent assets are neither recognized nor disclosed in the financial statements.

14 Earning Per Share

The basic earnings per share is calculated by dividing the net profit after tax for the year by the weighted average number of equity shares outstanding during the year. For the purpose of calculating diluted earnings per share, net profit after tax during the year and the weighted average number of shares outstanding during the year are adjusted for the effect of all dilutive potential equity shares. The dilutive potential equity shares are deemed converted as of the beginning of the year unless they have been issued at a later date. The dilutive potential equity shares are adjusted for the proceeds receivable had the shares been actually issued at their value (i.e. average market value of the outstanding shares). Anti dilutive effect of any potential equity shares is ignored in the calculation of earnings per share.

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Based on the nature of products/activities of the company and the normal time between acquisition of assets and their realisation in cash or cash equivalents, the company has determined its operating cycle as 12 months for the purpose of classification of its assets and liabilities as current and non-current.

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The preparation of financial statements in conformity with Indian GAAP requires management to make judgments, estimates and assumption that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. 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.

Tipeco Engineering India Pvt.Ltd.

As on 31/03/2023

NOTES

(11)

NOTE A					
	AS ON 31/03/2023		AS ON 31/03/2022		
(1) AUTHORISED SHARE CAPITAL	NO OF SHARES	AMOUNT	NO OF SHARES	AMOUNT	
	500.00	5,000.00	500.00	5,000.00	
(2) ISSUED & FULLY SUBSCRIBED	NO OF SHARES	AMOUNT	NO OF SHARES	AMOUNT	
Ritesh Sharma	90.00	900.00	90.00	900.00	
Sonia Sharma	10.00	100.00	10.00	100.00	
<b>TOTAL</b>	<b>100.00</b>	<b>1,000.00</b>	<b>100.00</b>	<b>90,100.00</b>	
(3) PAR VALUE PER SHARE	NO OF SHARES	AMOUNT	NO OF SHARES	AMOUNT	
	100.00	10.00	100.00	10.00	
(4) The company has only one class of shares i.e. Equity shares.					
(5) Reconciliation of shares outstanding at the beginning & at the end of the reporting period					
Equity Shares	AS ON 31/03/2023		AS ON 31/03/2022		
	NO OF SHARES	AMOUNT	NO OF SHARES	AMOUNT	
	100.00	1,000.00	100.00	1,000.00	
(6) Shares Held by Holding Company	AS ON 31/03/2023		AS ON 31/03/2022		
	NO OF SHARES	AMOUNT	NO OF SHARES	AMOUNT	
	-	-	-	-	
(7) Details of shares held by shareholders holding more than 5% of the aggregate shares in the Company					
	AS ON 31/03/2023		AS ON 31/03/2022		
	NO OF SHARES	AMOUNT	NO OF SHARES	AMOUNT	
Equity shares of Rs. 10 each fully paid up	Nos.	% holding in the class	Nos.	% holding in the class	
Ritesh Sharma	90.00	90.00	90.00	90.00	
Sonia Sharma	10.00	10.00	10.00	10.00	
<b>TOTAL</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>	
Details of shares held by promoters					
Promoter name	2021-22				
	No Of Shares	% of total shares	change during the year		
Ritesh Sharma	90.00	90.00	-		
Sonia Sharma	10.00	10.00	-		
Details of shares held by promoters					
Promoter name	2021-22				
	No Of Shares	% of total shares	change during the year		
Ritesh Sharma	90.00	90.00	-		
Sonia Sharma	10.00	10.00	-		
<b>B. Reserves and Surplus</b>					



Classification	Opening Balance	Additions	Deductions/Utilisation	Balance as at the period/year end
(a) Surplus (Deficit) i.e. balance in Statement of Profit & Loss transfer to General Reserve	(363.00)	259,171.00	11.00	258,797.00
<b>TOTAL</b>	<b>(363.00)</b>	<b>259,171.00</b>	<b>11.00</b>	<b>258,797.00</b>

C. Long Term Borrowings	31/03/2023	31/03/2022
Ritesh Sharma	182,283.00	1,100.00
Sonia Sharma	52,661.00	1,100.00
<b>TOTAL</b>	<b>234,944.00</b>	<b>2,200.00</b>

DI. Short Term Borrowings	31/03/2023	31/03/2022
Secured Loans:-		
AXIS BANK CO (AGAINST PROPERTY)	379,324.00	
ELECTRONICA FINANCE LTD	88,630.00	
AXIS TERM LOAN	146,661.00	
<b>TOTAL</b>	<b>606,615.00</b>	<b>-</b>

D2. Advance Received (Liability)	31/03/2023	31/03/2022
Aruna Paints & Coatings (India)	-	1,000.00
Jupiter Enterprises P.Ltd.	-	218.00
R K Industries	-	2,000.00
Swasth Healthcare P Ltd	-	841.00
Aqua P Zone Enterprises	2,000.00	-
Bangsan	498.00	-
Coverterra	2,000.00	-
R S Packaging	761.00	-
Sanjivni Life Care Pvt. Ltd.	1,000.00	-
Shreeha India Pvt.	2,010.00	-
Syacon Construction Chemicals Pvt. L	1,000.00	-
Swasth Color	200.00	-
Victor Paints India	1,000.00	-
AROSIN PAINTS & COATING (INDIA)	16,000.00	-
BI C MAC INC	30.00	-
CHEMI TECH ENGINEERS PVT LTD	183,964.00	-
CSOURCE SOLUTIONS PVT. LTD.	2,000.00	-
JINDAL SAPPHATECH BAR LTD	2,048.00	-
KLICKSDN PAINTS AND CHEMICALS	660.00	-
LAKSHMI ORGANICS	7,097.00	-
LGK AGRUTECH LLP	5,440.00	-
MOMANSA ENTERPRISES	4,390.00	-
NATIONAL INDUSTRIES	7,000.00	-
PARWANOO PACKERS	1,500.00	-
POLYSICHEM CHEMICAL INNOVATIONS	807.00	-
RAMCO INDUSTRIES LTD	3,255.00	-
REDDA COATINGS	11,680.00	-
SANFAY CHEMICALS	1,000.00	-
SECURITY PRODUCTS PVT LTD U	5,497.00	-
SIMRAN DYES & CHEMICALS	1,000.00	-
SPINX IMPEX	1,440.00	-
SURENDRA PAINTS	2,839.00	-
SYBPAK SOLUTIONS PVT LTD.	18.00	-
SYSCO INDUSTRIES LTD	76,600.00	-
VALI PAINTS PVT LTD	7,560.00	-
ZELANCE MANUFACTURES	3,623.00	-
Waverley Paints Pvt. Ltd.	2,719.00	-
<b>TOTAL</b>	<b>362,620.00</b>	<b>4,059.00</b>

E. Trade payables	31/03/2023	31/03/2022
AGGARWAL STEELS	9.00	
AGGARWAL STEELS (LUHA MANDI)	99,449.00	
AGGARWAL STEEL TUBE CO.	8,087.00	
M CUN AND COMPANY (Micro)	258.00	
AMAR INDUSTRIES (MSME N/A)	1,390.00	
ANTI ELECTRICAL & GENERATOR	6.00	
RAJAJ ALLIANCE GENERAL INSURANCE COMPANY LTD.	1,526.00	
R.N. Enterprises (Micro) (Micro)	1,345.00	
CHAMPIONN GYM FITNESS EQUIPMENTS PVT LTD	118.00	
CNG FOUNDERS & ENGINEERS (MICRO MSME)	52.00	
COLOUR PUBLICATIONS PVT LTD	243.00	
DIFEPAK ENTERPRISES	128,444.00	
DIH ASSOCIATED	283.00	
DUISFORT PACKING LOGISTICS INDIA PVT LTD	377.00	
DYNMECH SYSTEMS PVT LTD	206.00	
ESSREE TECHNOCAST PVT LTD	868.00	
EXEN CHEM	258.00	
FAST HEAT SYSTEM	194.00	
Fishpek Solutions Pvt Ltd	6,498.00	
GANGU RAM RAM KISHAN (Micro) (Micro)	458.00	



Garg ENTERPRISES(Micro Meme)	757.00
GARG IRON & HW STORE	84,550.00
Geoglo India Private Limited	94.00
HANUTECH ENGINEERING SOLUTIONS	42,074.00
HARIT TOOL HOUSE(Micro Meme)	1,394.00
Harvans Safety Solution	271.00
HARYANA STEEL (Pvt)	22,447.00
HURLIMAN CASTERS CORP.-DI-22(Micro Meme)	261.00
INDCO INDIA PRIVATE LIMITED	28,254.00
INDUSTRIAL AIDERS(Small Meme)	28,795.00
INDUSTRIAL OUTLET(MSME N/A)	5,798.00
JAI DEVA OIL COMPANY	167.00
Jain Tempo Transport	3.00
JAY KAY ENTERPRISES(MSME APPLICABLE)	3,409.00
JYOTI HYDRAULICS	931.00
Jyoti Industries	995.00
KHATE SHYAM ELECTRONICS AND COMPUTER	26.00
KHOSLA BEARING ENTERPRISES	501.00
KNIGUIS & KINGS TEXTILE	361.00
KOJAK MAHENDRA LIMITED(CREDITOR)	58.00
Lakshmi Hardware & Electric Store(MSME N/A)	1,723.00
ALAA STEEL	4,649.00
MAHAJAN & COMPANY(MSME N/A)	3,347.00
MANOHAR ELECTRIC & MACHINERY STORE	149.00
MATRIX POWER & AUTOMATION(Micro Meme)	102,324.00
MEXICO ENGINEERING(MSME N/A)	20,454.00
MITTAL IRON STORE	2,985.00
MITTAL VAISHI & COMPANY	25.00
MIRIDINI CASTINGS L.L.P.	361.00
Nagpal Electric Works	4.00
NEW GLOBAL ENTERPRISES	59.00
New Rajdhani Enterprises(MSME N/A)	1,749.00
NJ INDUSTRIAL SPARES & COMPONENTS(Micro Meme)	1,178.00
NTP TECHNOLOGY PVT LTD.	111.00
Okara Roadways	278.00
Pankaj Kishore Jain	1,304.00
PRINTWORKS	148.00
Rahtic Radhe Hardware	41,644.00
RJ SALES CORPORATION	13,595.00
RJ SALES CORPORATION & SONS(Micro Meme)	11,418.00
RIVERSTONE SOLUTIONS INDIA	750.00
Roop Oil Company(MSME N/A)	964.00
SAFENPRESS PVT LTD	391.00
SARASWATI STEEL(Micro Meme)	57,508.00
SAVAN RETAILERS PRIVATE LIMITED	116.00
SHAM PAINT INDUSTRIES	307,440.00
SHR HYDRAULICS	1,617.00
SHEETLA EXIM SOLUTIONS(MSME N/A)	280.00
SHIVH ELECTRICALS (INDIA)(MSME N/A)	39,785.00
SHREE BALAJI SWITCHGEARS(Micro Meme)	138.00
Shree Durga Steels	98.00
SHREE KRISHNA METALS	55,052.00
SHREE SAJ	209.00
SHRI BALAJI ELECTRICALS	9,221.00
Shri Ganesh Air Products Pvt Ltd(MSME N/A)	422.00
SHRI HARI NARAYAN CONSTRUCTION CO.	145.00
SHRI RAM CEMENT TRADING CO.	913.00
Shivani Prints Pvt. LTD.	1,689.00
SPARK WELD & COMPANY	94.00
SPECTRUM BUSINESS ASSOCIATES(Small Meme)	17,657.00
S.S. CONTROLS	9,169.00
Sterling Solutions(MSME N/A)	769.00
SUBHASH CHANDRA ENTERPRISES(Micro Meme)	176.00
SUPER GASES	37.00
SUSHIL ENGINEERS	9,110.00
SWASTIC ELECTRICALS	1,427.00
TCI EXPRESS LTD	8.00
TEAM DESIGNS & CONSULTANTS	708.00
TIE COMPUTER PARK	61.00
TRAYMURTI GROUP	316.00
Tysemore Online Pvt Ltd	900.00

UNEECOPS BUSINESS SOLUTIONS PVT LTD	1,791.00	
UNIQUE ELECTRICAL AND SWITCHGEAR	5,127.00	
UNITED INDIA INSURANCE COMPANY LIMITED	53.00	
UNIVERSAL ENGINEERING CORPORATION	5,098.00	
VAISHNU ELECTRONICS PVT LTD	240.00	
VIJAY LAXMI METALS(Small Size)	9,317.00	
VUDAFONE IDEA LIMITED	23.00	
V Trans (INDIA) LTD	256.00	
V TRANS, V XPRESS & V LOGICS 24	7.00	
WAM INDIA PVT LTD	8,987.00	
<b>TOTAL</b>	<b>1,226,387.00</b>	<b>-</b>

F. Other Current Liabilities	31/03/2023	31/03/2022
Audit Fees Payable	210.00	180.00
Google India P Ltd.	-	49.00
ROC Fees Payable	250.00	-
Professional fees	-	120.00
Excise Duties and Taxes	2,838.00	-
Gas Duties and Taxes	11,548.00	-
Commission Payable	-	-
BB Sachdeva HUF	16,733.00	-
Krishna Banerjee	5,000.00	-
Sargh Nandi	1,900.00	-
Vidhava HUF	17,152.00	-
Salary Payable	-	-
Salary of the Director Payable Ritesh	6,068.00	-
Salary Payable	7,811.00	-
TDS WITHHES & TAXES	-	-
TDS Deduct on Int	55.00	-
TDS Deduct on Salary	3,195.00	-
TDS Deduct on Commission	1,793.00	-
TDS Deduct on Jobwork	431.00	-
TDS on Advertisement	22.00	-
TDS on Professional Charges	536.00	-
Deferred Tax Liability	11.00	-
<b>TOTAL</b>	<b>75,715.00</b>	<b>349.00</b>

G. Short Term Provisions	31/03/2023	31/03/2022
Income Tax Provision	53,794.00	-
<b>TOTAL</b>	<b>53,794.00</b>	<b>-</b>

H. Fixed Assets	31/03/2023	31/03/2022
Building Under Construction on Rent	79,463.00	
APPLE ULTRA WATCH	770.00	
BANDSAW METAL CUTTING MACHINE	644.00	
CHAIR	333.00	
CNC TURNING MACHINE	6,643.00	
DELL KEYBOARD & MOUSE	16.00	
DELL LAPTOP	451.00	
DELL MOUSE	9.00	
DESKTOP	117.00	
Fixed Assets From Crama Without In Fridge	1,383.00	
GENERATOR 115 KVA SILENT DG	6,735.00	
HP 100W LASERJET WIFI PRINTER	305.00	
Hp MOUSE	11.00	
INTEX UPS	19.00	
LED MONITOR	181.00	
LENOVO 45W LAPTOP CHARGER	9.00	
MICROTEK UPS 650VA	17.00	
MOBILE 2	88.00	
MOBILE 3	188.00	
MOBILE 4	153.00	
MOBILE 5	329.00	
MOBILE PHONE	17.00	
Sandisk 1tb SSD	60.00	
SAP SOFTWARE	6,545.00	
SOLIDICAM SOFTWARE	1,089.00	
USED CNC TURNING CENTRE	20,160.00	
WELDING MACHINE	561.00	
WORKSTATION (OLD & USED)	374.00	
ZebraTos Projector Ep 2800	89.00	
<b>TOTAL</b>	<b>78,361.00</b>	<b>-</b>



I. Inventories	31/03/2023	31/03/2022
Closing Stock	718,494.00	
TOTAL	718,494.00	-

J. Trade Receivables	31/03/2023	31/03/2022
AAVAT PAINTS	16,466.00	
Archyt Packaging Private Limited	177.00	
ACOLOR PAINTS INDUSTRIES	9,492.00	
Aditya Plastpack Private Limited	35,442.00	
ALPS INDUSTRIES LTD	183.00	
AMAKIYA COATINGS AND POLYM	50,080.00	
A ONE PAINTS AND CHEMICALS	5,466.00	
ARHANT TECHNOPACK PVT LTD	83.00	
ASHOKA PIGMENTS PRIVATE LIM	3,706.00	
Associated Paints & Chemicals	3,983.00	
AV WOOD COATINGS PRIVATE LI	6,019.00	
AVUSH ENTERPRISES	6,000.00	
BALRAM AND SONS	516.00	
BHAGIRATH INKS PVT LTD	127.00	
BHARAT KRUSHIDYOG SHETKA	6,313.00	
BHARAT POLYMERS	1,546.00	
BINDEBARA INDUSTRIES	1,200.00	
BIOTECH LABORATORIES	7,764.00	
B.R. POLYMERS PRIVATE LIMITE	264.00	
CHEMILAC PAINTS PVT LTD	6,726.00	
CHEMLINE INDIA LIMITED	177.00	
CHEONS SPECIALITY CHEMICAL	2,950.00	
FICO TECHNOLOGIES LIMITED	29,036.00	
C. J. SHAH & Co	5,953.00	
COAT WEL INKS PRIVATE LIMIT	735.00	
COLOR N COLORANTS PVT LTD	24.00	
Colortek Polymer	142.00	
Creative Graphics Solutions (I) Pvt Ld	381.00	
CRYSTAL CRIP PROTECTION LI	25.00	
DASHIRATH PRASAD CEMENT PR	366.00	
DFC INDUSTRIES PVT LTD	413.00	
Deep Paint Industry	21.00	
DIHANUKA AGRITECH LIMITED	625.00	
Dreana Industries Pvt Ltd	1,735.00	
FASTEN INDIA CHEMICALS PRIV	1,006.00	
FORACE INDUSTRIES PVT LTD	1,967.00	
FREDERICK AND WACHTIG INDI	767.00	
Glossy Color and Palets Pvt Ltd	59.00	
Guru Kripa Polish Company	300.00	
Hindaleo Industries Limited-Talaja W	31.00	
HIS CHEM INDUSTRIES PVT LTD	9,789.00	
HURTAMAKI INDIA LTD	5,096.00	
HY CHEM	4,779.00	
INDIGO PETROCHEM	4,484.00	
I-TEK INKS	3,239.00	
JAI BHARAT CHEMICALS	183,404.00	
Jai Durga Chemical Industries	248.00	
JNG DISTRIBUTION	77.00	
J K PROTOMAX PRIVATE LIMITE	4,363.00	
JOHNSON PAINTS CO.	242.00	
KAYSON THINNERS AND CHEMIC	90.00	
K.B. POLYCHEM (INDIA) LTD	85,195.00	
Krishna Chemicals	637.00	
LAXMI ORGANICS	2,160.00	
LUXTURE SURFACE COATING PV	1,000.00	
MAPEI CONSTRUCTION PRODUCT	15,999.00	
Materials Material Sciences	1,204.00	
METCON COATINGS & CHEMICALS	5,361.00	
MICO PAINTS	708.00	
MIS DS PAINTS & CHEMICALS	368.00	
Mis Hanson Paint & Coating Unit-2	224.00	
MIS MINERAL CALCINATOR (I)	2,555.00	
MIS SPACK CDATERS PVT LTD	531.00	
MIS TECHING FLEX INDIA PRIVAT	14,727.00	
NIKITA ENTERPRISES	610.00	
Novmet India Private Limited	4,712.00	
OZELL COONER PAINT	708.00	
PAMR INDUSTRIES PRIVATE LIM	7,209.00	
PEARL POLYMERS	13,172.00	
PIONEER INK AND PIGMENT PV	1,628.00	
P.P. ORGANICS PVT LTD	1,886.00	
PRAKASH PIPES LIMITED	5,872.00	
Primo Flow	472.00	
PRIVE INTERNATIONAL	913.00	
RAYBND CHEMICALS	5,546.00	
RAYON ENTERPRISES	47.00	
Rehazatic Paints & Chemicals OPC Ps	840.00	
REVEN PLASTICISERS PVT LTD	5,783.00	
RNZ AGROTECH INDUSTRIES LIM	5,586.00	
ROSA TECHNOLOGY PVT LTD	2,582.00	
R. R. Plastpack Pvt Ltd	680.00	
Sai Megha Enterprises	389.00	



Sakata Inc (India) Private Limited	6,631.00	
SARVODAYA FOUNDATION	118.00	
SBL Specialty Coatings Private Limited	1,009.00	
SBL Specialty Coatings Private Limited	64.00	
SHRINK PACK-LABELS PRIVATE LIMITED	59.00	
SIRCA PAINTS (INDIA) LIMITED	217,291.00	
S.N. POLYMERS	1,770.00	
S.P. CHEMICALS	1,031.00	
Spectra Ink and Coatings Pvt Ltd	2,195.00	
Spico Printing Inks Pvt Ltd	1,180.00	
STANVAC PRIME PRIVATE LTD.	1,770.00	
Sumtec Paints Ltd	38,347.00	
SUPERIAC PAINTS PVT LTD	4,206.00	
SURFACE PAINTS PVT LTD	5,925.00	
SWASTIK INTERCHEM PVT LTD	105,003.00	
TEACH TRUSTLY	900.00	
Teribak Industries	3,121.00	
TEKNOVCE WOOD COATINGS PVT LTD	5,580.00	
TERMCO CPG (INDIA) PVT LIMITED	9.00	
Thakor Ink Industries	59.00	
THE VILLAGE FACTORY	1,660.00	
Tipsa Engineering Works (Hphd)	540.00	
TURACO INK AND COATINGS PRIVATE LIMITED	1,062.00	
Twis Tech India Pvt Ltd	2,470.00	
UPEX LIMITED	12,045.00	
VASITARS PRIVATE LIMITED	323.00	
VINCO PAINT INDUSTRIES	1,698.00	
VISTA COATS	649.00	
VSR LAMINATES PVT LTD	472.00	
VYANKATESH UDYOG (I) PVT LTD	2,856.00	
WINSOME COATINGS LLP	165.00	
Woodou Paints	767.00	
WOODYER COATINGS PRIVATE LIMITED	9,315.00	
Yansetu Inks and Coatings Pvt Ltd	3,390.00	
TOTAL	1,043,271.00	-

K. Cash and cash equivalents	31/03/2023	31/03/2022
(a) Balances with banks		
(i) Current Accounts	9,207.00	7,158.00
(b) Cheques, drafts on hand	-	-
(c) Cash in hand	3,886.00	-
(d) Others (specify nature)		
TOTAL	13,093.00	7,258.00

L. Loans & Advances	31/03/2023	31/03/2022
Advance Prince	1,000.00	
Advance Satyaprakash	1,000.00	
Izru Chita Pvt. Ltd.	23,759.00	
Sanjay S/O Balidaban	78,000.00	
Advance Paid Suspense	4,302.00	
Arcl Technologies	386.00	
Ashok Contractor	289.00	
HD Sons Jewellers	30,000.00	
Mamta Mall	253.00	
Sonu NPL Contractor	250.00	
ANKIT FREIGHT CARRIERS	8.00	
BAHADAR GEARS	207.00	
Boss Hydraulics(Micro Maste)	496.00	
CRESCENT STEEL(MSME N/A)	547.00	
DABLA FREIGHT CARRIER	27.00	
DEVIY TRADE FAIR TOURS PRIVATE LIMITED	118.00	
Dr. Sudhansu Co. Ltd	13,000.00	
GARG BROTHERS	240.00	
GOD GOLDEN TEMPO SERVICE	20.00	
ICE MAKE REFRIGERATION LIMITED	826.00	
INDIAN PAINT & COATING ASSOCIATION	6,737.00	
INDU GEAR AND MACHINERY (INDIA)	500.00	
Ipsa Maharashtra	1,750.00	
KFNAMETAL India Limited	274.00	
KRISHNA COMPRESSOR & MACHINERY CENTRE	767.00	
Kutick Pharma	1,711.00	
MJ International	89.00	
Modern Engineering WORKS	143.00	
NEENA INTERNATIONAL	3,914.00	
NurnbergMesse GmbH	130.00	
PERFORMANCE CARS PVT LTD	1,602.00	
PHILLIPS MACHINE TOOLS INDIA PVT LTD (USA)	57,761.00	
RAJ STEEL INDUSTRIES	-	
ROSEATE ENGINEERING SERVICE	250.00	
Sankalpam Shree Chemicals Pvt Ltd	64,000.00	
SPENCERS STORAGE SYSTEMS	-	
SRI RAM PATTERNS	150.00	



S.R. TOOLS COMPANY (MSME N/A)	62.00	
SYNCO INDUSTRIES LTD (Small Meme)	185.00	
THE COLOUR SOCIETY	2,000.00	
FIPCO ENGINEERING WORKS (Master Applicable)	553,997.00	
Travel Demystified	215.00	
LITAM SPEEDREDICER EQUIPMENTS PVT LTD (Small Meme)	89.00	
VANKI LOGISTIC	13.00	
YOGA SALES CORPORATION	4,048.00	
<b>TOTAL</b>	<b>855,765.00</b>	<b>-</b>

<b>M. Other current assets</b>	<b>31/03/2023</b>	<b>31/03/2022</b>
GST Duties & Taxes	71,999.00	8.00
Salary Payable AJR Singh	368.00	-
Salary Payable Satya Prakash	851.00	-
TDS Duties & Taxes	11.00	-
TDS Recd FY 22-23	5,002.00	-
Cash Collateral Charges Of Electronics Finance	26,204.00	-
Fixed Deposits For Bank Guarantees	2,709.00	-
New Advance EMI Of Electronics Finance	2,742.00	-
TDS to be Reimbursed From Electronics Finance	55.00	-
<b>TOTAL</b>	<b>110,932.00</b>	<b>8.00</b>

<b>N. Revenue from operations</b>	<b>31/03/2023</b>	<b>31/03/2022</b>
FIXING, INSTALLATION & COMMISSIONING CHARGES	18,000.00	
INSTALLATION CHARGE	30,000.00	
REPAIR & MAINTANANCE CHARGE	1,000.00	
REPAIR OF MACHINERY	1,330.00	
SERVICE CHARGE RECD	7,220.00	
GOODS INSURANCE CHARGE RECD	30.00	
PACKING CHARGES RECD	140.00	
DESIGN & CONSULTING CHARGES	30,000.00	
Export Under LUT	111,010.00	
Sale	3,389,028.00	
<b>TOTAL</b>	<b>3,507,758.00</b>	<b>-</b>

<b>O. Other Income</b>	<b>31/03/2023</b>	<b>31/03/2022</b>
Conveyance charges	50.00	
DUTY DRAWBACK	278.00	
Freight and Carriage Export	1,700.00	
FREIGHT & CARRIAGE RECD	5,650.00	
Freight & Carriage Recd (Export)	2,211.00	
LOADING UNLOADING CHARGES RECD	132.00	
<b>TOTAL</b>	<b>10,021.00</b>	<b>-</b>

<b>P. Purchases of Stock-in-Trade</b>	<b>31/03/2023</b>	<b>31/03/2022</b>
Purchase	3,630,968.00	
<b>TOTAL</b>	<b>3,630,968.00</b>	<b>-</b>

<b>Q. Employee benefits expense</b>	<b>31/03/2023</b>	<b>31/03/2022</b>
Wages	41,333.00	
Employee Salary	76,409.00	
Exp/pt of Employer Shares Holders	6,658.00	
<b>TOTAL</b>	<b>124,400.00</b>	<b>-</b>

<b>R. Other Expenses</b>	<b>31/03/2023</b>	<b>31/03/2022</b>
Advertisement Exp	1,051.00	42.00
Bank Charges	12,184.00	1.00
Audit Fees	210.00	100.00
Professional Fees	-	228.00



Consumables	1,728.00	-
Staff Welfare	619.00	-
Crane Charges Payable (Andil Elop.)	3,697.00	-
Crane Charges Payable (Gaurav Puro)	171.00	-
Job Work Digital Mode	3,806.00	-
Job Work Champion GYM	186.00	-
Job Work Hensitech	11,283.00	-
Job Work Industrial Alders	48.00	-
Job Work (New Rajdhani)	16,105.00	-
Job Work Soan Contractor NFL	608.00	-
Cutting & Bending Charges	484.00	-
LPG Gas	142.00	-
Boarding & Lodging Expense	1.00	-
COMMISSION	56,261.00	-
Conveyance / Petrol Expenses	13,539.00	-
Courier Charges	698.00	-
Dismal Expenses	999.00	-
Donation	-	-
Electricity Expenses	7,626.00	-
Entertainment Expenses	1,023.00	-
Exhibits Charges	2,024.00	-
Factory Expenses	542.00	-
Freight & Carriage(Without Road)	11,655.00	-
Freight Under Rent	14,927.00	-
General Expenses	16,234.00	-
Installation Charges	117.00	-
Insurance	1,702.00	-
Interest	5,931.00	-
JOB WORK	2,360.00	-
Loading & Labour Charges	2,564.00	-
Office Expenses	242.00	-
Other Fees Paid	487.00	-
Packing & Forwarding	882.00	-
PRINTING EXPENSES	3,492.00	-
Processing Charges	11,251.00	-
Professional Charges	4,693.00	-
Repairs and Maintenance	8,979.00	-
SPONSORSHIP	6,248.00	-
Telephone Expenses	1,282.00	-
TOUR & TRAVELS EXPENSES	6,688.00	-
EXCHANGE RATE DIFFERENCE	3,369.00	-
INTERNET CHARGES	174.00	-
INT ON TDS	1.00	-
LPG GAS 18%	31.00	-
PATROLLING CHARGES	50.00	-
ROUND OFF	3.00	-
SECURITY GUARD CHARGES	1,129.00	-
Short N Excess	2.00	-
STATIONERY 12%	24.00	-
Trademark	189.00	-
WOODEN BOX	336.00	-
Wooden Box Charges	816.00	-
DISCOUNT	60.00	-
Hate Diff.(Rate)	40.00	-
ROC Fees	259.00	-
Seal Charges	3,876.00	-
<b>TOTAL</b>	<b>238,598.00</b>	<b>363.00</b>

S. Earnings per share ( Basic)	31/03/2023	31/03/2022
Weighted Average number of Equity Shares of Rs. 10/- each outstanding at the end of the year - [A]	100.00	100.00
Net Profit / (Loss) for the Year after Tax (Rs.) - [B]	259,161.00	(363.00)
<b>Basic Earnings Per Share of Rs. 10 each (Rs.) [C] = [B] / [A]</b>	<b>2,591.61</b>	<b>(3.63)</b>

T. The amount payable to micro and small enterprises as defined under the Micro Small and Medium Enterprises Development (MSMED) Act, 2006 based on information available with the Company are as stated. Further, the Company has not paid any interest to any Micro and Small Enterprises during the current year. This information has been determined to the extent such parties have been identified on the basis of information available with the company and relied upon by the Auditors.

Disclosed under Section 22 of the Micro Small and Medium Enterprises Develop. Act, 2006

	31/03/2023	31/03/2022
a) The principal amount and the interest due thereon remaining unpaid to any supplier as at the end of the accounting year.	Rs.	Rs.
Principal	-	-
Interest	-	-
b) The amount of the interest paid by the buyer under MSMED) Act, 2006 along with the amounts of the payment made to the supplier beyond the stipulated day during each accounting year		
Principal	-	-
Interest	-	-
c) The amount of interest due and payable for the period (where the principal has been paid but interest under MSMED) Act, 2006 not paid)		
d) The amount of interest accrued and remaining unpaid at the end		



of accounting year

a) 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 to the small enterprises, for the purpose of disallowance as a deductible expenditure under section 23.

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

		(Amount in Rs.)					
		As at 31st March, 2021	As at 31st March, 2022				
18	Contingent liabilities and commitments (to the extent not provided for)						
	Contingent liabilities	-	-				
	Claims against the company not acknowledged	-	-				
	Guarantees	-	-				
	Other money for which the company is contingently liable	-	-				
	Commitments	-	-				
	Estimated amount of contracts remaining to be executed on capital account and not provided for;	-	-				
	Uncalled liability on shares and other investments partly paid	-	-				
	Other commitments (specify nature)	-	-				
*The Company does not have any Contingent Liabilities and Commitment.							
19	Title deeds of Immovable Property not held in name of the Company						
	Relevant line item in the 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.	Property held since which date	Reason for not being held in the name of the company** (also indicate if in dispute)
	PPE	Land Building					
	Investment property	Land Building					
	PPE retired from active use and held for disposal	Land Building					
	Others						
20	Disclosure regarding analytical ratios:						
	Ratio	Numerator	Denominator	31/03/2021 in percentage	31/03/2022 in percentage	% Variance	Reason for variance
	Current ratio	Current Assets	Current Liabilities	1.18	1.64	0.46	
	Debt-Equity ratio	Total Debt	Shareholder's Equity	9.85	3.45	(6.40)	
	Debt service coverage ratio	Earning available for debt service	Debt service	0.22	(0.05)		(0.27)
	Return on Equity Ratio	Net Profit after tax (-) Preference dividend (if any)	Average shareholders equity	1.99	(0.57)		(2.56)
	Inventory Turnover Ratio	Cost of good sold OR Sales	Average Inventory	10.01	- .00		(10.01)
	Trade receivable turnover ratio	Net credit sales	Average Account Receivables	3.45	- .00		(3.45)
	Trade payable turnover ratio	Net credit purchases	Average Account Payables	2.90	- .00		(2.90)
	Net Capital turnover ratio	Net sales	Average Working Capital	8.64	- .00		(8.64)
	Net profit ratio	Net profit	Net sales	0.07	- .00		(0.07)
	Return on capital employed	Earning before interest & taxes	Capital Employed	0.63	(0.13)		(0.76)
	Return on investment	$(MV(T1) - MV(T0)) \div \text{cash flow}(T1)$	$(MV(T0) + \text{sum}[\text{weight}(i) * C(i)])$	13.77	(3.63)		(17.40)
Further explanation shall be provided for any change in the ratio by more than 25% as compared to the ratio of preceding year.							
21	Security of current assets against borrowings from banks or financial institutions on the basis of security of current assets:						
	Quarter	Name of bank	Particulars of Securities Provided	Amount as per books of account	Amount as reported in the quarterly return statement	Amount of difference	Reason for material discrepancies
*The Company has not provided any current assets as security against borrowings from banks or financial institution.							
22	Utilisation of Borrowed funds and share premiums-Given or taken both						
23	The company has not received information from vendor and service provider regarding their status under the Micro, Small and Medium Enterprises Development Act, 2006						



and hence, disclosures relating to amounts unpaid as at the year end together with interest paid/payable under this Act have not been given.			
Or			
<b>Details of MSME</b>			
Particulars		2022-23	2021-22
The principal amount remaining unpaid to any supplier as at the end of accounting year	Principal	-	-
The interest due thereon remaining unpaid to any supplier as at the end of accounting year	Interest due closing	-	-
The amount of interest paid by the buyer under MSMED Act, 2006 along with the amounts of the payment made to the supplier beyond the appointed day during each accounting year	Interest paid + Principal paid during the year	-	-
The amount of interest due and payable for the period (where the principal has been paid but interest under the MSMED Act, 2006 has not been paid)	Interest due and not paid	-	-
The amount of interest accrued and remaining unpaid at the end of accounting year	Interest accrued	-	-
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 to the small enterprise, for the purpose of disallowance as a deductible expenditure under section 23 of MSMED Act 2006	Future Interest	-	-

<b>13 Related Party Disclosure</b>			
<b>Details of Related Parties</b>			
	Name of Related Party		Nature of relationship
Entities over which Company, or key management personnel or their relatives, exercise significant influence:			
Key Managerial Personnel:	Ritesh Sharma		DIRECTOR
	Sonia Sharma		DIRECTOR
Relatives of Key Managerial Personnel:			

<b>14 The company has entered into transactions with the following related parties</b>			
(All amounts in Rupee, Rounded Off to Nearest Hundred)			
			(Amount in Rs.)
a.	E-Durable		FINANCIAL YEAR
			2022-23 2021-22
<b>Nature of Transactions</b>			
	Loan Repaid		
<b>Nature of Balance</b>			
	Loan Outstanding		2022-23 2021-22
	Ritesh Sharma		183,283.00
	Sonia Sharma		52,661.00
*The Company has not entered into transactions with the related parties.			

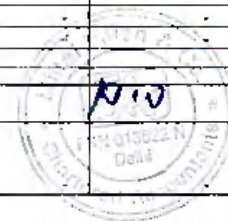
<b>41 Additional Information</b>			
			(Amount in Rs.)
	Particulars		For the year ended on
			31st March, 2021 31st March, 2022
41	Value of Imports on C.I.F basis		
	Raw materials		
	Components and spare parts		
	Capital goods		
41	Expenditure in Foreign Exchange		
41	Earnings in Foreign Currency		
	Export of goods calculated on F.O.B. basis		
	Royalty, know-how, professional and consultation fees		
	Interest and dividend		
	Other income, indicating the nature thereof		
41	Dividend Received in Foreign Currency		

<b>42 Details of consumption of items</b>			
			(Amount in Rs.)
		% of Total Consumption	
		For the year ended on	
	Particulars	2022-23	2021-22
42	Raw Materials		
	Imported		
	Indigenous		
	Total		
42	Components		
	Imported		
	Indigenous		
	Total		
42	Spare parts		
	Imported		
	Indigenous		
	Total		

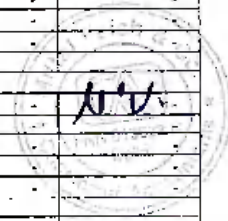


43 Details of loans given, investments made and security provided covered under section 186(4) of the Companies Act, 2013:-					
43 Loans Given - Year end Balances					
( Amount in Rs. )					
a.	Name of Party	Business Purpose	As at 31st	As at 31st March,	
			March, 2023	2022	
Total			-	-	-
Loan Given - Amount given in current year (3 Loans or Advances as granted to the promoters, directors, KMPs and other related parties)					
( Amount in Rs. )					
a.	Name of Party	Business Purpose	During	During	
			2023-23	2021-22	
Total			-	-	-

44 Employee Benefits :					
The following tables set forth the status of liabilities of the company in A/c of Gratuity and the related plan assets as recognized in the balance sheet and the statement of profit & loss :-					
( Amount in Rs. )					
Particulars			As at 31st	As at 31st March,	
			March, 2023	2022	
<b>I. Actuarial assumptions</b>					
a.	Discount Rate				
b.	Rate of Increase in compensation levels				
c.	Rate of return on plan assets				
<b>II. Changes in Present Value of obligations during the period</b>					
a.	Present Value of Obligation as at the beginning of the period		-	-	
b.	Acquisition adjustment		-	-	
c.	Interest Cost		-	-	
d.	Past Service Cost		-	-	
e.	Current service cost		-	-	
f.	Curtailment Cost / (Credit)		-	-	
g.	Settlement Cost / (Credit)		-	-	
h.	Benefit Paid		-	-	
i.	Actuarial gain/ loss on obligations		-	-	
j.	Present Value of Obligation as at the end of the period		-	-	
( Amount in Rs. )					
Particulars			As at 31st	As at 31st March,	
			March, 2023	2022	
<b>III. Changes in the fair value of plan assets during the period</b>					
a.	Fair Value of Plan Assets at the beginning of the period		-	-	
b.	Acquisition Adjustments		-	-	
c.	Expected Return on Plan Assets		-	-	
d.	Contributions		-	-	
e.	Benefit Paid		-	-	
f.	Actuarial Gain / (loss) on Plan Assets		-	-	
g.	Fair Value of Plan Assets at the end of the period		-	-	
<b>IV. Fair value of plan assets</b>					
a.	Fair value of plan asset at the beginning of period		-	-	
b.	Acquisition adjustment		-	-	
c.	Actual return on plan assets		-	-	
d.	Contributions		-	-	
e.	Benefit Paid		-	-	
f.	Fair value of plan assets at the end of period		-	-	
g.	Funded Status		-	-	
h.	Excess of actual over expected return on plan assets		-	-	
<b>V. Actuarial Gain / Loss recognised for the period</b>					
a.	Actuarial gain/(loss) for the period - Obligation				



	b.	Actuarial (gain)/loss for the period - Plan Assets					
	c.	Total (gain) / loss for the period					
	d.	Actuarial (gain) / loss recognized in the period					
	e.	Unrecognized actuarial (gains) / losses at the end of period					
V.	The amounts to be recognized in balance sheet and the statement of profit & loss						
	a.	Present Value of Obligation as at the end of the period					
	b.	Fair Value of Plan Assets as at the end of the period					
	c.	Funded Status					
	d.	Unrecognized Actuarial (gains) / losses					
	e.	Un recognized past service cost (non vested benefit)					
	f.	Net Liability Recognized in Balance Sheet					
							( Amount in Rs.)
						As at 31st March, 2023	As at 31st March, 2022
		Particulars					
VI.	Recognition of expenses of the enterprise						
	a.	Current service cost					
	b.	Past Service Cost					
	c.	Interest Cost					
	d.	Expected return on plan assets					
	e.	Curtailment Cost / (Credit)					
	f.	Settlement Cost / (Credit)					
	g.	Net actuarial (gain)/ loss recognized in the period					
	h.	Expenses Recognized in the statement of Profit & Loss					
VII.	Amount for the current period						
	a.	Present Value of Obligations at the end of the period					
	b.	Plan Assets					
	c.	Surplus (Deficit)					
	d.	Experience adjustments on plan liabilities (Loss)/Gain					
	e.	Experience adjustments on plan assets (Loss)/Gain					
VIII.	Reconciliation statement of expenses in the statement of profit & loss						
	a.	Present value of obligation as at end of period					
	b.	Present value of obligation as at the beginning of the period					
	c.	Benefit Paid : (i) Directly paid by the enterprises (ii) Payments made out of the fund					
	d.	Actual return on plan assets					
	e.	Expenses recognized in the statement of profit & loss					
IX.	Movement in the liability recognized in the balance sheet						
	a.	Opening Net Liability					
	b.	Expenses as above					
	c.	Benefits paid directly by the enterprise					
	d.	Contributions paid into the fund					
	e.	Closing Net Liability					
		Particulars				As at 31st March, 2023	As at 31st March, 2022

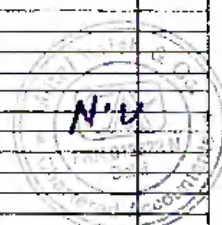


X.	Major Categories of plan assets ( as percentage of total plan assets )			
a.	Property, Government securities, Bonds, equity shares, special deposits, Bank balance, Fixed deposits etc.,			
b.	Funds managed by Insurer		100%	100%

45 Trade Payable Ageing Schedule							
Outstanding for following periods from due date of payment (2022-23)							
S.no	Particulars	Not due	Unbilled amount	< 1 year	1-2 years	2-3 years	> 3 years
5	MSME						
5	Others						
	AGGARWAL STEELS			9.00			
	AGGARWAL STEELS (LUHA MANDI)			99,449.00			
	AGGARWAL STEEL TUBE CO.			8,087.00			
	ALCON AND CO(Micro Msme)			258.00			
	AMAR INDUSTRIES(MSME N/A)			1,290.00			
	ANTIL ELECTRICAL & GENERATOR			6.00			
	BAJAJ ALLIANZ GENERAL INSURANCE COMPANY LTD.			1,526.00			
	B.N. Enterprises(Micro Msme)			1,245.00			
	CHAMPION GYM FITNESS EQUIPMENTS PVT LTD			118.00			
	CMG FOLDERS & ENGINEERS(MICRO MSME)			52.00			
	COOLK PUBLICATIONS PVT LTD			263.00			
	DEEPAK ENTERPRISES			128,444.00			
	DR ASSOCIATED			283.00			
	DUISPORT PACKING LOGISTICS INDIA PVT LTD			377.00			
	DYNMECH SYSTEMS PVT LTD			200.00			
	ESSBEE TECHNOCAST PVT LTD			608.00			
	EXEN CHEM			258.00			
	FAST HEAT SYSTEM			194.00			
	Flalpek Solutions Pvt Ltd			6,490.00			
	GANGU RAM RAM KISHAN(Micro Msme)			458.00			
	Geep ENTERPRISES(Micro Msme)			757.00			
	GARG IRON & H/W STORE			64,550.00			
	Google India Private Limited				94.00		
	HANUTECH ENGINEERING SOLUTIONS			42,074.00			
	HARIT TUDL BOLSE(Micro Msme)			1,394.00			
	Haryana Safety Solution			271.04			
	HARYANA STEEL (RAD)			21,447.00			
	HURLIMAN CASTERS CORP.(21-22)(Micro Msme)			261.00			
	IMCD INDIA PRIVATE LIMITED			28,254.00			
	INDUSTRIAL AIDERS(Small Msme)			28,796.00			
	INDUSTRIAL OUTLETS(MSME N/A)			5,798.00			
	JAI DEVA OIL COMPANY			267.00			
	Jain Tempo Transport			3.00			
	JAY KAY ENTERPRISES(MSME APPLICABLE)			3,409.00			
	JYOTI HYDRAULICS			931.00			
	Jyoti Industries			995.00			
	KHAJU SHYAM ELECTRONICS AND COMPUTER			26.00			
	KHDSLA BEARING ENTERPRISES			501.00			
	KNIGHTS & KINGS TEXTILE			361.00			
	KOTAK MAHINDRA LIMITED(CREDITOR)			50.00			
	Lakshmi Hardware & Electric Store(MSME N/A)			1,333.00			
	MAA STEEL			4,649.00			
	MAHAJAN & COMPANY(MSME N/A)			1,247.00			
	MANOHAR ELECTRIC & MACHINERY STORE			149.00			
	MATRIX POWER & AUTOMATION(Micro Msme)			102,224.00			
	MEXICO ENGINEERING(MSME N/A)			20,254.00			
	MITTAL IRON STORE			2,988.00			
	MITTAL VAISH & COMPANY			25.00			
	MRIDINI CASTINGS I.L.P.			381.00			
	Nagpal Electric Works			4.00			
	NEW GLOBAL ENTERPRISES			59.00			
	New Rajhans Enterprises(MSME N/A)			1,749.00			
	NJ INDUSTRIAL SPARES & COMPONENTS(Micro Msme)			1,178.00			
	NTP TECHNOLOGY PVT LTD.			111.00			
	Okara Roadways			178.00			
	Pankaj Kishore Jain			1,204.00			
	PRINTWORA			148.00			
	Radhe Radhe Hardware			41,664.00			
	RD SALES CORPORATION			13,596.00			
	RD SALES CORPORATION & SONS(Micro Msme)			11,818.00			
	RIVERSTONE SOLUTIONS INDIA			750.00			
	Roop Oil Company(MSME N/A)			964.00			
	SAFEXPRESS PVT LTD			391.00			



CHEMILAC PAINTS PVT LTD		6,726.00	-
CHEMLINE (INDIA) LIMITED		172.00	-
CHEONS SPECIALITY CHEMICALS PVT LTD		2,958.00	-
CICO TECHNOLOGIES LIMITED		29,936.00	-
C. J. SHAH & Co		5,983.00	-
COAT WELL INKS PRIVATE LIMITED		-	735.00
COLORN COLORANTS PVT LTD		-	24.00
Colorlok Polymer		-	142.00
Creative Graphics Solutions (I) Pvt Ltd		-	381.00
CRYSTAL CROPPROTECTION LIMITED		-	25.00
DASHRATH PRASAD CEMENT PRIVATE LIMITED		366.00	-
DFC INDUSTRIES PVT LTD		473.00	-
Deep Paint Industry		-	21.00
DRANOKA AGRITECH LIMITED		623.00	-
Drona Industries Pvt Ltd		-	1,735.00
FASTEN (INDIA) CHEMICALS PRIVATE LIMITED		1,006.00	-
FURACE INDUSTRIES PVT LTD		-	1,907.00
FREDERICK AND MACHITIG INDUSTRIES PRIVATE LIMITED		707.00	-
Glowey Color and Pigment Pvt Ltd		59.00	-
Guru Krupa Polys Company		-	500.00
Hindustan Industries Limited-Toleja Works		31.00	-
HTS CHEM INDUSTRIES PVT LTD		9,789.00	-
HUHTAMAKI INDIA LTD		5,996.00	-
IFV CHEM		4,779.00	-
INDIGO PETROCHEM		-	4,484.00
I-TEK INKS		-	2,239.00
JAI BHARAT CHEMICALS		-	193,454.00
Jai Durga Chemical Industries		248.00	-
JKG DISTRIBUTION		-	77.00
J.K. PROTOMAX PRIVATE LIMITED		4,363.00	-
JOHNSON PAINTS CO.		-	142.00
KAYSON THINNERS AND CHEMICALS		90.00	-
K.B. POLYCHEM (INDIA) LTD		-	66,195.00
Krishna Chemicals		637.00	-
LAXMI ORGANICS		2,160.00	-
LUXURE SURFACE COATING PVT LTD		-	1,000.00
MAPEI CONSTRUCTION PRODUCTS (INDIA) PRIVATE LIMITED		15,998.00	-
Matrix Material Sciences		1,294.00	-
METCON COATINGS & CHEMICALS (INDIA) PVT. LTD.		-	5,861.00
MILD PAINTS		-	706.00
MIDAS PAINTS & CHEMICALS		-	368.00
Ma Hanson Paint & Coating Unit-2		324.00	-
MS MINERAL CALCINATOR (I) PRIVATE LIMITED		2,555.00	-
MS SPACK COATERS PVT LTD		-	531.00
MS TECHNO FLEX INDIA PRIVATE LIMITED		-	14,737.00
NIQTA ENTERPRISES		618.00	-
Narmet India Private Limited		-	4,712.00
UZELL COGNER PAINT		780.00	-
PAMR INDUSTRIES PRIVATE LIMITED		2,289.00	-
PEARL POLYMERS		-	13,172.00
PIONEER INK AND PIGMENT PVT LTD		-	1,618.00
P.P. ORGANICS PVT LTD		-	1,886.00
PRAKASH PIPES LIMITED		5,872.00	-
Prism Film		472.00	-
PRIVE INTERNATIONAL		913.00	-
RAYBAND CHEMICALS		-	5,546.00
RAYON ENTERPRISES		47.00	-
Renezate Paints & Chemicals OPC Pvt Ltd		-	448.00
REVEX PLASTICISERS PVT LTD		1,783.00	-
RNZ AGROTECH INDUSTRIES LIMITED		5,586.00	-
ROSA TECHNOLOGY PVT LTD		-	1,082.00
R. R. Flexipack Pvt Ltd		400.04	-
Sai Megha Enterprises		-	389.00
Sakata Inks (India) Private Limited		6,631.00	-
SARVODAYA FOUNDATION		118.00	-
SBL Specialty Coatings Private Limited (Unit-1)		2,089.00	-
SBL Specialty Coatings Private Limited (Unit-1)		-	64.00
SBIRINK PACK-LABELS PRIVATE LIMITED		59.00	-
SIRCA PAINTS INDIA LIMITED Matched TB 304/21		217,241.00	-
S.M. POLYMERS		-	1,770.00
S.P. CHEMICALS		1,031.00	-
Spectra Ink and Coatings Pvt Ltd		2,793.00	-
Spico Printing Inks Pvt Ltd		2,180.00	-
STANVAC PRIME PRIVATE LTD.		-	1,778.00
Sunlac Paints Ltd		38,347.00	-
SUPERLAC PAINTS PVT LTD		4,236.00	-
SURFACE PAINTS PVT LTD		5,925.00	-
SWASTIK INTERCHEM PVT LTD		195,893.00	-
TEACH TRUSTLY		908.00	-
Techlink Industries		-	3,121.00
TEKNOVOC WOOD COATINGS PVT LTD		5,598.00	-
TERMCO CPG (INDIA) PVT LIMITED		8.00	-
Thakar Ink Industries		-	59.00
THE VILLAGE FACTORY		-	1,660.00
Tipeco Engineering Works (Delhi)		-	540.00
TURACO INK AND COATINGS PRIVATE LIMITED		-	1,063.00
Turb Tech India Pvt Ltd		-	2,478.00
UFLEX LIMITED		12,945.00	-
YASHTARS PRIVATE LIMITED		323.00	-
VINCO PAINT INDUSTRIES		-	1,098.00
VISTA COATS		-	649.00
VSR LAMINATES PVT LTD		-	471.00
VYANKATESH (DVOG (I) PVT LTD		2,856.00	-
WINSOME COATINGS LLP		-	165.00



	Woodco Palak				747.00			
	WOODRIVER COATINGS PRIVATE LIMITED			9,115.00	-			
	Yarsan Inks and Coatings Pvt Ltd			3,394.00	-			
	Undisputed Trade Receivable-Considered doubtful			-	-			
	Disputed Trade Receivables-Considered			-	-			
	Disputed Trade Receivable-Considered			-	-			
	Total			544,448.00	498,813.00			
Outstanding for following periods from due date of payment (2021-22)								
S.No	Particulars	Not due	Unbilled amount	< 6 months	6 months-1 year	1-2 years	2-3 years	> 3 years
	Undisputed Trade Receivables - considered good	-	-	-	-	-	-	-
	Undisputed Trade Receivables - considered doubtful	-	-	-	-	-	-	-
	Disputed Trade Receivables - considered good	-	-	-	-	-	-	-
	Disputed Trade Receivables - considered doubtful	-	-	-	-	-	-	-
	Total	-	-	-	-	-	-	-

47 \*The Company is not meeting the applicability criteria under section 135 of the Companies Act, 2013 therefore Corporate Social Responsibility (CSR) is not applicable on the Company.

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

- No employee is in receipt of remuneration exceeding in aggregate of Rs. 1,02,00,000/- if employed throughout the year or Rs. 8,50,000/- per month if employed for a part of the year.
- The Directors have waived off their right to claim the sitting fees for the Board Meeting attended by them.
- There are no indications of impairment on any individual cash generating assets or on cash generating units in the opinion of management and therefore no test of impairment is carried out.
- All the known income and expenditure and assets and liabilities have been taken into account and that all the expenditure debited to the profit and loss account have been exclusively incurred for the purpose of the company's business.
- Balance in the accounts of debtors, creditors and advances are subject to confirmation/ reconciliation/adjustment from the respective parties.
- The loans and advances made by company are unsecured and treated as current assets and not prejudicial to the interest of the company.
- The Company has not revalued its Property, Plant and Equipment.
- The Company has not entered into any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of the Companies Act, 1956.
- The Company neither holds any benami property nor any proceedings have been initiated or pending against the Company for holding benami property under the Benami Transactions (Prohibition) Act, 1988.
- The Company does not have any charges of satisfaction which is yet to be registered with ROC beyond the statutory period.
- In the opinion of the board of directors the current assets, loan & advances are realizable in ordinary course of business at least equal to the amount at which they are stated in the Balance Sheet.
- The Company has not been declared as a willful defaulter by any bank or financial institution or other lender during the current year as well as in previous year.
- The Company does not have any such transaction which is not recorded to the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.
- The Company has not traded or invested in Crypto Currency or Virtual Currency during the current year and as well as in previous year.
- The company has obtained the declaration from Directors stating therein that the amount so advanced to the company has not been given out of the funds borrowed/acquired from others by them.
- Previous Year Figures have been regrouped/reclassified wherever necessary to correspond with the current year's classification/disclosure.

The notes are integral part of these financial statements.

Mittal Vaidh & Co.  
Firm Registration No. (FRN): 013627N  
Chartered Accountants  
New Delhi  
M.No. 001278

For and on behalf of the Board

New Delhi  
Partner  
M.No. 001278

Director  
Ritvik Sharma  
DIN No: 08358943

Director  
Sandeep Sharma  
DIN No: 09341298

Place: Delhi  
Date: 05/08/2023  
UDIN:

For TIPCO ENGINEERING INDIA PVT. LTD.

For TIPCO ENGINEERING INDIA PVT. LTD.

23092278B @LMA  
1860  
Director

Director

Director

Director

**TIPCO ENGINEERING INDIA PVT LTD**  
**PLOT NO-1658 PHASE-1 SECTOR-38 Sonapat Haryana -131029**

(Annexure-B)

Fixed Assets As on 31/03/2023

ASSET	DATE OF PURCHASE	AS ON 1/4/2022	ADDITION before 30/09/2022	ADDITION after 30/9/2022	TOTAL as on 31/03/2023	RATE	Dep.	as on 31/3/2023
APPLE ULTRA WATCH		29/12/22		80990.68	80990.68	15%	6061.801	74638.88
BANDSAW METAL CUTTING MACHINE B	14/04/22		78000.00		78000.00	15%	11700	66300.00
CNC TURNING MACHINE	23/04/22		800000.00		800000.00	15%	120000	680000.00
Fixed Assets From Debit Without Invoice	22/10/22 & 17/12/22 & 17/12/22			147118.54	147118.54	15%	11033.896	136084.74
Fridge	02/06/22			100000.00	100000.00	15%	7500	92500.00
INTEX LIPS	08/12/22			1981.53	1981.53	15%	149.38475	1832.15
MICROTEK UPS 650VA	28/04/22		2076.27		2076.27	15%	311.4405	1764.83
MOBILE 2	04/07/22		10188.49		10188.49	15%	1528.4235	8660.07
MOBILE 3	24/07/22		11440.64		11440.64	15%	1716.102	9724.54
MOBILE 4	08/08/22		17000.00		17000.00	15%	2550	14450.00
MOBILE 5	27/10/22		32293.22		32293.22	15%	2663.4816	32923.73
MOBILE PHONE	04/04/22		10593.22		10593.22	15%	1588.283	9004.94
ZEBRONICS PROJECTOR LP 2800	16/03/22		8984.28		8984.28	15%	673.8285	8310.45
USED CNC TURNING CENTRE	18/08/22		2435000.00		2435000.00	15%	365250	2069750.00
WELDING MACHINE	28/05/22		65000.00		65000.00	15%	9750	55250.00
<b>Total</b>			<b>3429279.69</b>	<b>374378.45</b>	<b>3803658.14</b>		<b>542470.3328</b>	<b>3261187.73</b>
DELL KEYBOARD & MOUSE	18/05/22 & 08/11/22 & 05/12/22		792.13	704.48	1496.61	40%	456.148	1036.46
DELL LAPTOP	09/11/22			59830.50	59830.50	40%	11066.1	47664.40
DELL MOUSE	25/06/22 & 06/12/22		288.13	911.84	1199.97	40%	297.62	902.35
DESKTOP	08/12/22			14500.00	14500.00	40%	2800	11600.00
GENERATOR 125 KVA SILENT DG SET	08/08/22 & 08/06/22			788891.00	788891.00	40%	157778.2	631112.80
HP MOUSE	09/12/22			296.61	296.61	40%	59.322	237.29
HP 106W LASERJET WIFI PRINTER	06/02/23			11101.69	11101.69	40%	2220.338	8881.35
LED MONITOR	09/12/22 & 25/01/23			21430.83	21430.83	40%	4287.668	17143.16
LENOVO 45W LAPTOP CHARGER	31/12/22			1016.85	1016.85	40%	203.37	813.48
SanDisk 160 SSD	22/09/22		8888.00		8888.00	40%	3555.2	5332.80
Exp Software	30/11/22 & 16/12/22 & 11/01/23			808587.54	808587.54	40%	161711.508	646876.03
WORKSTATION	08/12/22			46610.17	46610.17	40%	9322.034	37288.14
SOLIDCAM SOFTWARE	22/02/23			215000	215000.00	40%	43000	172000.00
<b>Total</b>			<b>8974.26</b>	<b>1968850.61</b>	<b>1979824.87</b>		<b>397759.826</b>	<b>1581065.04</b>
CHAIR	16/12/22			36000.00	36000.00	10%	1800	34200.00
<b>Total</b>			<b>0.00</b>	<b>36000.00</b>	<b>36000.00</b>		<b>1800</b>	<b>34200.00</b>

<b>GRAND TOTAL</b>	-	<b>3,439,253.92</b>	<b>1,379,229.06</b>	<b>5,818,482.98</b>	<b>942,030.16</b>	<b>4,876,452.82</b>
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**ASSETS ON WHICH DEP. NOT APPLICABLE**

ASSET	DATE OF PURCHASE	AS ON 1/4/2022	ADDITION before 30/09/2022	ADDITION after 30/9/2022	TOTAL as on 31/03/2023	RATE	Dep.	as on 31/3/2023
CEMENT	17/01/23 12/03/23	11/02/23		92812.5	92812.5	0%	0	92812.5
	17/01/23 11/02/23 25/02/23 20/3/23 13/03/23	23/01/23 24/02/23 26/02/23 12/03/23 16/03/23						
CGST BLOCKED OF FIXED ASSET	19/08/22			202663.09	202663.09	0%	0	202663.09
DUST	23/01/23	19/03/23		95916	95916	0%	0	95916
GSB	25/02/23	26/02/23		122400	122400	0%	0	122400
JOBWORK CHARGES ASHOK CON	30/11/22 31/01/23 15/3/23	31/12/22 28/2/23		90000	90000	0%	0	90000
MS BAR FOR BUILDING	07/03/23 19/03/23	13/03/23		2011015	2011015	0%	0	2011015
ROPH	23/01/23	24/02/23		128857	128857	0%	0	128857
	17/01/23 11/02/23 25/02/23 20/3/23 13/03/23	23/01/23 24/02/23 26/02/23 12/03/23 16/03/23						
CGST BLOCKED OF FIXED ASSET	19/08/22			202663.09	202663.09	0%	0	202663.09
<b>Total</b>				<b>2946326.68</b>	<b>2946326.68</b>		<b>0</b>	<b>2946326.68</b>



Date: 05/04/2023

**For TIPCO ENGINEERING INDIA PVT. LTD.**

For and on behalf of the Board

**For TIPCO ENGINEERING INDIA PVT. LTD.**

**Director**

Ritesh Sharma

DIN NO:88358943

**Director**

Smita Sharma

DIN NO:09341298

**Director**

**TIPCO ENGINEERING INDIA PRIVATE LIMITED**  
**PLOT NO-1658 PHASE-1 SECTOR-38 Sonapat Haryana -131029**

FOR 269SS

S.No.	Name of the lender or depositor	Address of lender or depositor	PAN( if available with the assessee of the lender or depositor	Amount of Loan or deposit taken or accepted	Whether the loan/deposit was squared up during the previous year	Max amt outstanding in the account at any time during the year	Whether the loan or deposit was taken or accepted by chq or bank draft or use of ces through a bank a/c	In case the loan or deposit was taken or accepted by chq or bank draft, whether the same was taken or accepted by an a/c payee chq or an a/c payee bank draft
1	ELECTRONICA FINANCE LTD			8,282,000.00	No	8,242,000.00	Yes-Cheque /RTGS/ECS	Account Payee Cheque/RTGS
2	RITESH SHARMA			21995660.44	NO	20220817.98	Yes-Cheque /RTGS/ECS	Account Payee Cheque/RTGS
	SONIA SHARMA			5491119	NO	5266119	Yes-Cheque /RTGS/ECS	Account Payee Cheque/RTGS

FOR 269T

S.No.	Name of the payee	Address of payee	PAN( if available with the assessee of the payee	Amount of the repayment	Max amt outstanding in the account at any time during the year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account.	In case the the repayment was made by cheque or bank draft ,whether the same was repaid by an account payee cheque or an account payee bank draft.	In case the loan or deposit was taken or accepted by chq or bank draft, whether the same was taken or accepted by an a/c payee chq or an a/c payee bank draft
1	ELECTRONICA FINANCE LTD			218,983.00	8,282,000.00	Yes-Cheque /RTGS	yes	yes
2	RITESH SHARMA			3877352	21995660.44	Yes-Cheque /RTGS	YES	YES
	SONIA SHARMA			335000	5266119	Yes-Cheque /RTGS	YES	YES

**Auditors Report :-**

As per our separate report annexed on even date  
**MITTAL VAISH & CO (CHARTERED ACCOUNTANT)**

**NEERAJ VAISH (PARTNER)**

DATE : 05/08/2023

PLACE : DELHI



For and on behalf of the Board

For TIPCO ENGINEERING INDIA PVT. LTD.

For TIPCO ENGINEERING INDIA PVT. LTD.

Director

Director

Director

Director

Ritesh Sharma

Sonia Sharma

DIN NO:08358943

DIN NO:09341298

**TIPCO ENGINEERING INDIA PRIVATE LIMITED**  
**PLOT NO-1658 PHASE-1 SECTOR-38 Sonapat Haryana -131029**

**Notes to Accounts as on 31/03/2023**

- 1 For Clause 31(a) of Form 3cd it was noted that Director Ritesh Sharma has paid few creditors and liabilities from his personal bank, those payments are considered as loans taken or accepted by chq or bank draft or use of ecs through a bank a/c as per management
- 2 For Clause 31(c) of Form 3cd it was noted that Director Ritesh Sharma has received money from few debtors in his personal bank, those receipts are considered as loan repayment was made by cheque or bank draft or use of electronic clearing system through a bank account.
- 3 For Clause 22 of Form 3cd, Micro, Small Enterprises, to whom the company owes dues which are outstanding for more than 45 days as at 31st March, 2023, the management has given declaration of no dues and we have test checked few creditors.
- 4 Debtors, Creditors and loans are subject to confirmation.
- 5 The Company has cloud based accounting system.
- 6 That the Company is engaged in the business of Manufacturing of Machines and not trading. Management has given declaration that Trading if any is only part of manufacturing supplied directly to the recipient.
- 7 The Management has given declaration that advances received are against goods and not services and test checking applied.
- 8 As Informed by the assessee, the information reported under clause 44 of Form 3CD is based on the information extracted from accounting software/relevant GST report. However this may not be accurate as the accounting software used by the Assessee is not configured to generate report as required under this clause in absence of any prevailing statutory requirement. In addition, the software/system does not capture information relating to the entities falling under composition scheme or supply with ineligible credit. Therefore, it is not possible for us to verify the break -up of total expenditure of entities registered or not registered under the GST and unable to comment on accuracy of Information provided therein. Total expenditure reported under the clause Includes capital expenditure however does not include depreciation, bad debts and expenditure which is not a supply.
- 9 Interest on unsecured loans from directors has not been provided
- 10 Tds on foreign payments for Exhibition is not deducted and Management declared In MRL.

**The notes are integral part of these financial statements.**

**Mittal Vaish & Co**  
**Firm Registration No. (FRN) : 013622N**

**Chartered Accountants**

**Neeraj Vaish**  
**Partner**

**M.No. : 092278**

**Place : Delhi**

**Date : 05/08/2023**

**ROC UDIN :**

**UDIN : 23092278BGLXN1860**

**For and on behalf of the Board**

**For TIPCO ENGINEERING INDIA PVT. LTD.**

**Director**

**Director**

**Ritesh Sharma**

**DIN NO:08358943**

**For TIPCO ENGINEERING INDIA PVT. LTD.**

**Director**

**Director**

**Sonia Sharma**

**DIN NO:09341298**