# MEHRU ELECTRICAL & MECHANICAL ENGINEERS PVT. LTD. BALANCE SHEET AS ON 31ST MARCH, 2022 CIN:U29299RJ1995PTC010898

	CIN :029299RJ1995P1C010898						
	1	NOTE	,	As at 31st March,2022		(INR in Lacs) As at 31st March,2021	
	I. EQUITY AND LIABILITIES (1) Shareholders' Funds (a) Share Capital (b) Reserves & Surplus	1 2	102.50 10,527.57	10,630.07	102.50 9,945.29	10,047.79	
	(2) Non-Current Liabilities (a) Long Term Borrowings (b) Deferred Tax liabilities (Net) (c) Other Long Term liabilities  (3) Current Liabilities	3 4 5	559.63 245.00	804.63	618.50 89.13	707.62	
	(a) Short Term Borrowings (b) Trade Payables (c) Other Current liabilities (d) Short Term Provisions	6 7 8 9	3,651.82 4,317.13 987.20 275.10	9,231.24	2,853.92 4,251.12 1,050.38 257.21	8,412.62	
	TOTAL		_	20,665.94	-	19,168.03	
	III. ASSETS  (1) Non-Current Assets  (a) Property, Plant and Equipment and Intangible assets  (i) Property, Plant and Equipment  (ii) Capital Work-in-progress  (b) Non-Current Investments  (c) Long Term Loans & Advances  (d) Other non-current Assets  (2) Current Assets	10 11 12 13	3,360.98 3,360.98 312.50 22.38 169.14	3,865.00	3,486.10 	3,956.79	
TO STATE OF THE OWNER OF THE PARTY OF THE PA	(a) Inventories (b) Trade Receivables (c) Cash & Cash equivalents (d) Short Term Loans & Advances (e) Other Current Assets	14 15 16 17 18	5,308,72 9,438.14 714.38 1,059.35 280.34	16,800.94	4,982.63 8,087.53 965.05 884.73 291.29	15,211.24	
ŀ	TOTAL			20,665.94		19,168.03	
THE HE	Significant Accounting Policies Notes on Financial Statements  (R.K. GUPTA) Partner Wembership No.:-073846 Firm Reg. No.:-001526C Date- 1st September, 2022 Place- Bhiwadi	1 to 36		Sandeep Prakash Sharma) (Managing Director) DIN: 03427900	(M	Mandeen Prakash Sharma) (Director) DIN:00473218	

# MEHRU ELECTRICAL & MECHANICAL ENGINEERS PVT. LTD. STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2022

CIN: U29299RJ1995PTC010898

		T	· (INR in Lacs)
	NOTE	Year ended 31st March,2022	Year ended 31st March,2021
I. Revenue from Operations		,	
Gross Sales & Operating Revenues	19	18,815.46	17,470.82
Net Revenue from Operations		18,815.46	17,470.82
I. Other Income	20	108.60	61.74
II. Total Income (I+II)		18,924.06	17,532.56
V. Expenses		10,024.00	17,032.50
Cost of Materials Consumed	21	11,299.09	8,766.09
Change in inventories of finished goods	22	54.90	1,888.56
Employee Benefit Expenses	23	2,927.74	2,392.56
Finance Costs	24	391.91	409.85
Depreciation & Amortization Expense	10	282.38	271.41
Other Expenses	25	2,955.98	. 2,835.89
Total Expenses		17,912.01	16,564.36
/. Profit before Tax (III-IV)		1,012.05	968.20
/I. Tax Expense:			
- Current Tax		273.90	255.30
- Deferred Tax		155.87	(83.17
Total Tax Expenses		429.77	172.12
II. Profit after Tax for the year (V-VI)	1 +	582.28	700.07
,		302.28	796.07
III. Earning per equity share of face value of Rs.10 each			
- Basic (In rupees)		56.81	77.67
ignificant Accounting Policies	1 to 20		

Significant Accounting Policies Notes on Financial Statements

(R.K. GUPTA) Partner

Membership No .: - 073846 Firm Reg. No.:-001526C

Date- 1st September, 2022 Place- Bhiwadi

1 to 36

Sandeep Prakash Sharma) (Managing Director) DIN 02427900

(Mandeep Prakash Sharma) (Director)

DIN:00473218

Bhiwadi

Bhiwadi

### MEHRU ELECTRICAL & MECHANICAL ENGINEERS PVT. LTD CASH FLOW STATEMENT FOR THE YEAR 2021-22 CIN: U29299RJ1995PTC010898

Particulars  (A) CASH FLOW FROM OPERATING ACTIVITIES  NET Profit before Tax Adjustments For: Depreciation Interest Income Earlier year income tax Rent received Profit/Loss on sale of Property, Plant and Equipment Operating Profit Before Working Capital Changes Adjustment for Trade & Other Receivables Increase in Inventories (3) Cash Used/Generation from Operation Interest & Financial Charges Direct Taxes(Advance Tax & TDS) Net Cash From Operating Activities (a)  (B) CASH FLOW FROM INVESTING ACTIVITIES Purchase of Property, Plant and Equipment Adjustment of Property, Plant and Equipment transfer to retained earning Interest Received Investment purchased Rent received Cash Used in Investing Activities (b)  (C) CASH FLOW FROM FINANCING ACTIVITIES Interest & Financial Charges Proceeds From Long/ Short Term Borrowings (Repayment)/Received of Unsecured Loan Cash Used/ Generated in Financing Activities (c)  Net Increase/ (Decrease) In Cash and Cash Equivalents (a+b+c) Cash and Cash Equivalents (Opening Balances)  Note to cash flow statement: The cash flow statement: The cash flow statement: The cash flow statement prepared on basis of indirect method. Cash and Cash Equivalents (copening Balances)  Note to cash flow statement: The cash flow statement prepared on basis of indirect method. Cash and Cash Equivalents consist of cash on hand and balance with banks Cash and Cash Equivalents consist of cash on hand and balance with banks Cash and Cash Equivalents consist of cash on hand and balance with banks Cash and Cash Equivalents consist of cash on hand and balance with banks Cash and Cash Equivalents consist of cash on hand and balance with banks Cash and Cash Equivalents consist of cash on hand and balance with banks Cash and Cash Equivalents consist of cash on hand and balance with banks Cash in Hand	.03.2022 31.03 t in INR) (Amount in .012.05 96 282.38 27 (55.76) (4 (2.52) (7.41) (1) .228.74 1,19 .460.10) (3.40 (326.08) 1,75 20.72 1,13 391.91 40 (273.90) (25 (418.71) 83 (158.82) 8,96	(55.76) (2.52) (7.41) 1,228.74 (1,460.10) (326.08) 20.72
Particulars Al CASH FLOW FROM OPERATING ACTIVITIES Net Profit before Tax Adjustments For: Depreciation Interest Income Earlier year income tax Rent received Profit Loss on sale of Property, Plant and Equipment Operating Profit Before Working Capital Changes Adjustment for Trade & Other Receivables Increase in Inventories Cash Used/Generation from Operation Interest & Financial Charges Jirot Taxes(Advance Tax & TDS) Net Cash From Operating Activities (a) B) CASH FLOW FROM INVESTING ACTIVITIES Purchase of Property, Plant and Equipment transfer to retained earning Interest Received Investment purchased Rent received Rent received Investment purchased Rent received Investment purchased Rent received Cash Used (in Investing Activities (b)  (C) CASH FLOW FROM FINANCING ACTIVITIES Interest & Financial Charges Proceeds From Long/ Short Term Borrowings (Repayment)/Preceived of Unsecured Loan Cash Used Generated in Financing Activities (c)  Net Increase/ (Decrease) In Cash and Cash Equivalents (a+b+c) Cash and Cash Equivalents (Closing Balances) Total Cash Flow statement: The cash flow statement prepared on basis of indirect method. Cash and Cash Equivalents included in the cash flow statement comprise the following: Balance Sheet Amount Cash India	tin INR) (Amount in ,012.05 96 282.38 27 (55.76) (4 (2.52) (7.41) (228.74 1,19 ,460.10) (326.08) 1,75 20.72 1,13 391.91 40 (273.90) (25 (418.71) 83 (158.82) 8.96 (15 .76)	(Amount in INR)  1,012.05  282.38 (55.76)  (2.52) (7.41) 1,228.74  (1,460.10) (326.08) 20.72  391.91 (273.90)
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Adjustments For: Depreciation Interest Income Earlier year Income tax Rent received Profit/Loss on sale of Property, Plant and Equipment Operating Profit Before Working Capital Changes Adjustment for Trade & Other Receivables Increase in Inventories Increase in Inventories Increase in Inventories Increase in Inventories Independent of Trade Payables & Other Liabilities Cash Used/Generation from Operation Interest & Financial Charges Direct Taxes(Advance Tax & TDS) Net Cash From Operating Activities (a)  B] CASH FLOW FROM INVESTING ACTIVITIES Purchase of Property, Plant and Equipment Proceeds of Sale of Property, Plant and Equipment Adjustment of Property, Plant and Equipment Adjustment of Property, Plant and Equipment Interest Received Investment purchased Rent received Cash Used in Investing Activities(b)  C] CASH FLOW FROM FINANCING ACTIVITIES Interest & Financial Charges Proceeds From Long/Short Term Borrowings (Repayment)/Received of Unsecured Loan Cash Load Generated in Financing Activities (c)  Net Increase/ (Decrease) In Cash and Cash Equivalents (a+b+c) Cash and Cash Equivalents (Opening Balances) Cash and Cash Equivalents (Closing Balances)  Note to cash flow statement: The cash flow statement: The cash flow statement prepared on basis of indirect method. Cash and Cash Equivalents included in the cash flow statement comprise the following: Balance Sheet Amount Cash in Hand	282.38	282.38 (55.76) (2.52) (7.41) 1,228.74 (1,460.10) (326.08) 20.72 391.91 (273.90)
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Interest Income Earlier year income tax Rent received Profit/Loss on sale of Property, Plant and Equipment Operating Profit Before Working Capital Changes Adjustment for Trade & Other Receivables Increase in Inventories Cash Used/Generation from Operation Interest & Financial Charges Direct Taxes(Advance Tax & TDS) Net Cash From Operating Activities (a)  B] CASH FLOW FROM INVESTING ACTIVITIES Purchase of Property, Plant and Equipment Adjustment of Property, Plant and Equipment transfer to retained earning Interest Received Investment purchased Investment purchased Cash Used in Investing Activities(b)  C] CASH FLOW FROM FINANCING ACTIVITIES Interest & Financial Charges Proceeds Form Long/Short Term Borrowings (Ash Used in Investing Activities(b)  C] CASH FLOW FROM FINANCING ACTIVITIES Interest & Financial Charges Proceeds From Long/Short Term Borrowings (Repayment)/Received of Unsecured Loan Cash Used/ Generated in Financing Activities (c)  Net Increase/ (Decrease) In Cash and Cash Equivalents (a+b+c) Cash and Cash Equivalents (Copening Balances) Cash and Cash Equivalents (Copening Balances)  Note to cash flow statement: The cash flow statement: The cash flow statement: The cash flow statement prepared on basis of indirect method. Cash and Cash Equivalents consist of cash on hand and balance with banks Cash and Cash Equivalents consist of cash on hand and balance with banks Cash and Cash Equivalents consist of cash on hand and balance with banks Cash and Cash Equivalents consist of cash on hand and balance with banks Cash and Cash Equivalents consist of cash on hand and balance with banks Cash and Cash Equivalents consist of cash on hand and balance with banks Cash and Cash Equivalents consist of cash on hand and balance with banks Cash and Cash Equivalents consist of cash on hand and balance with banks Cash and Cash Equivalents consist of cash on hand and balance with banks Cash and Cash Equivalents consist of cash on hand and balance with banks Cash and Cash Equivalents consist of cash on hand and balance with	(2.52) (4.19) (2.52) (7.41) (1.19) (2.52.74) (3.40) (3.40) (3.26.08) (3.75) (2.72) (3.13) (3.19) (2.73.90) (2.51) (418.71) (3.82) (1.58.	(55.76) (2.52) (7.41) 1,228.74 (1,460.10) (326.08) 20.72 391.91 (273.90)
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Profit/Loss on sale of Property, Plant and Equipment Operating Profit Before Working Capital Changes Adjustment for Trade & Other Receivables Increase in Inventories Increase in Inventories Cash Used/Generation from Operation Interest & Financial Charges Direct Taxes(Advance Tax & TDS) Net Cash From Operating Activities (a)  CASH FLOW FROM INVESTING ACTIVITIES Purchase of Property, Plant and Equipment Adjustment of Property, Plant and Equipment Interest Received Investment purchased Rent received Cash Used in Investing Activities(b)  CASH FLOW FROM FINANCING ACTIVITIES Interest & Financial Charges Proceeds From Long/ Short Term Borrowings (Repayment)/Received of Unsecured Loan Cash Used/ Generated in Financing Activities (c)  Net Increase/ (Decrease) In Cash and Cash Equivalents (a+b+c) Cash and Cash Equivalents (Opening Balances) Cash and Cash Equivalents (Closing Balances) Cash and Cash Equivalents (Closing Balances)  Note to cash flow statement: The cash flow statement: The cash flow statement prepared on basis of indirect method. Cash and Cash Equivalents consist of cash on hand and balance with banks Cash and Cash Equivalents consist of cash on hand and balance with banks Cash and Cash Equivalents consist of cash on hand and balance with banks Cash and Cash Equivalents consist of cash on hand and balance with banks Cash and Cash Equivalents consist of cash on hand and balance with banks Cash and Cash Equivalents consist of cash on hand and balance with banks Cash and Cash Equivalents consist of cash on hand and balance with banks Cash and Cash Equivalents consist of cash on hand and balance with banks Cash and Cash Equivalents consist of cash on hand and balance with banks	(7.41) (7.41) (8.228.74 1,19 (9.228.74 1,19 (9.228.74 1,19 (9.228.74 1,19 (9.228.72 1,13 (9.228.	(7.41) 1,228.74 (1,460.10) (326.08) 20.72 391.91 (273.90)
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Interest & Financial Charges Direct Taxes(Advance Tax & TDS) Net Cash From Operating Activities (a)  CASH FLOW FROM INVESTING ACTIVITIES Purchase of Property, Plant and Equipment Proceeds of Sale of Property, Plant and Equipment Adjustment of Property, Plant and Equipment transfer to retained earning Interest Received Investment purchased Rent received Cash Used in Investing Activities(b)  CASH FLOW FROM FINANCING ACTIVITIES Interest & Financial Charges Proceeds From Long/ Short Term Borrowings (Repayment)/Received of Unsecured Loan Cash Used/ Generated in Financing Activities (c)  Net Increase/ (Decrease) In Cash and Cash Equivalents (a+b+c) Cash and Cash Equivalents (Opening Balances) Cash and Cash Equivalents (Closing Balances) Cash and Cash Equivalents consist of cash on hand and balance with banks Cash and Cash Equivalents included in the cash flow statement comprise the following: Balance Sheet Amount Cash in Hand	(273.90) (25 (418.71) 83 (158.82) (15 8.96 (15	(273.90)
Direct Taxes (Advance Tax & TDS)  Net Cash From Operating Activities (a)  CASH FLOW FROM INVESTING ACTIVITIES Purchase of Property, Plant and Equipment Adjustment of Property, Plant and Equipment transfer to retained earning Interest Received Investment purchased Rent received Cash Used in Investing Activities (b)  CASH FLOW FROM FINANCING ACTIVITIES Interest & Financial Charges Proceeds From Long/ Short Term Borrowings (Repayment)/Received of Unsecured Loan Cash Used/ Generated in Financing Activities (c)  Net Increase/ (Decrease) In Cash and Cash Equivalents (a+b+c) Cash and Cash Equivalents (Closing Balances) Cash and Cash Equivalents (Closing Balances)  Note to cash flow statement: The cash flow statement: The cash flow statement prepared on basis of indirect method. Cash and Cash Equivalents consist of cash on hand and balance with banks Cash and Cash Equivalents included in the cash flow statement comprise the following: Balance Sheet Amount Cash in Hand	(273.90) (25 (418.71) 83 (158.82) (15 8.96 (15	(273.90)
Net Cash From Operating Activities (a)  CASH FLOW FROM INVESTING ACTIVITIES Purchase of Property, Plant and Equipment Proceeds of Sale of Property, Plant and Equipment Adjustment of Property, Plant and Equipment transfer to retained earning Interest Received Investment purchased Rent received Cash Used in Investing Activities(b)  CASH FLOW FROM FINANCING ACTIVITIES Interest & Financial Charges Proceeds From Long/ Short Term Borrowings (Repayment)/Received of Unsecured Loan Cash Used/ Generated in Financing Activities (c)  Net Increase/ (Decrease) In Cash and Cash Equivalents (a+b+c) Cash and Cash Equivalents (Opening Balances) Cash and Cash Equivalents (Closing Balances)  Note to cash flow statement: The cash flow statement: The cash flow statement prepared on basis of indirect method. Cash and Cash Equivalents included in the cash flow statement comprise the following: Balance Sheet Amount Cash in Hand	(273.90) (25 (418.71) 83 (158.82) (15 8.96 (15	
CASH FLOW FROM INVESTING ACTIVITIES Purchase of Property, Plant and Equipment Proceeds of Sale of Property, Plant and Equipment Adjustment of Property, Plant and Equipment transfer to retained earning Interest Received Investment purchased Rent received Cash Used in Investing Activities(b)  CASH FLOW FROM FINANCING ACTIVITIES Interest & Financial Charges Proceeds From Long/ Short Term Borrowings (Repayment)/Received of Unsecured Loan Cash Used/ Generated in Financing Activities (c)  Net Increase/ (Decrease) In Cash and Cash Equivalents (a+b+c) Cash and Cash Equivalents (Opening Balances) Cash and Cash Equivalents (Closing Balances)  Note to cash flow statement: The cash flow statement: The cash flow statement prepared on basis of indirect method. Cash and Cash Equivalents included in the cash flow statement comprise the following: Balance Sheet Amount Cash in Hand	(158.82) (15 8.96 (15	
CASH FLOW FROM INVESTING ACTIVITIES Purchase of Property, Plant and Equipment Proceeds of Sale of Property, Plant and Equipment transfer to retained earning Interest Received Investment purchased Rent received Cash Used in Investing Activities(b)  CASH FLOW FROM FINANCING ACTIVITIES Interest & Financial Charges Proceeds From Long/ Short Term Borrowings (Repayment)/Received of Unsecured Loan Cash Used/ Generated in Financing Activities (c)  Net Increase/ (Decrease) In Cash and Cash Equivalents (a+b+c) Cash and Cash Equivalents (Opening Balances) Cash and Cash Equivalents (Closing Balances)  Note to cash flow statement: The cash flow statement prepared on basis of indirect method. Cash and Cash Equivalents consist of cash on hand and balance with banks Cash and Cash Equivalents included in the cash flow statement comprise the following: Balance Sheet Amount Cash in Hand	(158.82) (15 8.96 55.76 4.	(
Purchase of Property, Plant and Equipment Proceeds of Sale of Property, Plant and Equipment Adjustment of Property, Plant and Equipment transfer to retained earning Interest Received Investment purchased Rent received Cash Used in Investing Activities(b)  CASH FLOW FROM FINANCING ACTIVITIES Interest & Financial Charges Interest & Financial Charges Proceeds From Long/ Short Term Borrowings (Repayment)/Received of Unsecured Loan Cash Used/ Generated in Financing Activities (c)  Net Increase/ (Decrease) In Cash and Cash Equivalents (a+b+c) Cash and Cash Equivalents (Opening Balances) Cash and Cash Equivalents (Closing Balances)  Note to cash flow statement: The cash flow statement prepared on basis of indirect method. Cash and Cash Equivalents consist of cash on hand and balance with banks Cash and Cash Equivalents included in the cash flow statement comprise the following: Balance Sheet Amount Cash in Hand	8.96 55.76 4.	
Proceeds of Sale of Property, Plant and Equipment Adjustment of Property, Plant and Equipment transfer to retained earning Interest Received Investment purchased Rent received Cash Used in Investing Activities(b)  CASH FLOW FROM FINANCING ACTIVITIES Interest & Financial Charges Proceeds From Long/ Short Term Borrowings (Repayment)/Received of Unsecured Loan Cash Used/ Generated in Financing Activities (c)  Net Increase/ (Decrease) In Cash and Cash Equivalents (a+b+c) Cash and Cash Equivalents (Opening Balances) Cash and Cash Equivalents (Closing Balances)  Note to cash flow statement: The cash flow statement prepared on basis of indirect method. Cash and Cash Equivalents consist of cash on hand and balance with banks Cash and Cash Equivalents included in the cash flow statement comprise the following: Balance Sheet Amount Cash in Hand	8.96 55.76 4.	1
Interest Received Investment purchased Rent received Cash Used in Investing Activities(b)  CASH FLOW FROM FINANCING ACTIVITIES Interest & Financial Charges Proceeds From Long/ Short Term Borrowings (Repayment)/Received of Unsecured Loan Cash Used/ Generated in Financing Activities (c)  Net Increase/ (Decrease) In Cash and Cash Equivalents (a+b+c) Cash and Cash Equivalents (Closing Balances) Cash Government: The cash flow statement: The cash flow statement: The cash Equivalents consist of cash on hand and balance with banks Cash and Cash Equivalents included in the cash flow statement comprise the following: Balance Sheet Amount Cash in Hand	8.96 55.76 4.	(158.82)
Adjustment of Property, Plant and Equipment transfer to retained earning Interest Received Investment purchased Rent received Cash Used in Investing Activities(b)  CASH FLOW FROM FINANCING ACTIVITIES Interest & Financial Charges Proceeds From Long/ Short Term Borrowings (Repayment//Received of Unsecured Loan Cash Used/ Generated in Financing Activities (c)  Net Increase/ (Decrease) In Cash and Cash Equivalents (a+b+c) Cash and Cash Equivalents (Opening Balances) Cash and Cash Equivalents (Closing Balances)  Note to cash flow statement: The cash flow statement prepared on basis of indirect method. Cash and Cash Equivalents consist of cash on hand and balance with banks Cash and Cash Equivalents included in the cash flow statement comprise the following: Balance Sheet Amount Cash in Hand	55.76 4	
Interest Received Investment purchased Rent received Cash Used in Investing Activities(b)  CASH FLOW FROM FINANCING ACTIVITIES Interest & Financial Charges Proceeds From Long/ Short Term Borrowings (Repayment)/Received of Unsecured Loan Cash Used/ Generated in Financing Activities (c)  Net Increase/ (Decrease) In Cash and Cash Equivalents (a+b+c) Cash and Cash Equivalents (Opening Balances) Cash and Cash Equivalents (Closing Balances)  Note to cash flow statement: The cash flow statement: The cash flow statement prepared on basis of indirect method. Cash and Cash Equivalents consist of cash on hand and balance with banks Cash and Cash Equivalents included in the cash flow statement comprise the following: Balance Sheet Amount Cash in Hand	tem and	0.86
Rent received Cash Used in Investing Activities(b)  CASH FLOW FROM FINANCING ACTIVITIES Interest & Financial Charges Proceeds From Long/ Short Term Borrowings (Repayment)/Received of Unsecured Loan Cash Used/ Generated in Financing Activities (c)  Net Increase/ (Decrease) In Cash and Cash Equivalents (a+b+c) Cash and Cash Equivalents (Opening Balances) Cash and Cash Equivalents (Closing Balances)  Note to cash flow statement: The cash flow statement: The cash flow statement prepared on basis of indirect method. Cash and Cash Equivalents consist of cash on hand and balance with banks Cash and Cash Equivalents included in the cash flow statement comprise the following: Balance Sheet Amount Cash in Hand	tem and	
Rent received  Cash Used in Investing Activities(b)  (17  CASH FLOW FROM FINANCING ACTIVITIES Interest & Financial Charges Proceeds From Long/ Short Term Borrowings (Repayment)/Received of Unsecured Loan  Cash Used/ Generated in Financing Activities (c)  Net Increase/ (Decrease) In Cash and Cash Equivalents (a+b+c) Cash and Cash Equivalents (Opening Balances) Cash and Cash Equivalents (Closing Balances)  Note to cash flow statement: The cash flow statement prepared on basis of indirect method. Cash and Cash Equivalents consist of cash on hand and balance with banks Cash and Cash Equivalents included in the cash flow statement comprise the following: Balance Sheet Amount Cash in Hand	(97.50)	
Cash Used in Investing Activities(b)  CASH FLOW FROM FINANCING ACTIVITIES Interest & Financial Charges Proceeds From Long/ Short Term Borrowings (Repayment//Received of Unsecured Loan Cash Used/ Generated in Financing Activities (c)  Net Increase/ (Decrease) In Cash and Cash Equivalents (a+b+c) Cash and Cash Equivalents (Opening Balances) Cash and Cash Equivalents (Closing Balances)  Note to cash flow statement: The cash flow statement prepared on basis of indirect method. Cash and Cash Equivalents consist of cash on hand and balance with banks Cash and Cash Equivalents included in the cash flow statement comprise the following: Balance Sheet Amount Cash in Hand		(87.50)
CASH FLOW FROM FINANCING ACTIVITIES Interest & Financial Charges Proceeds From Long/ Short Term Borrowings (Repayment)/Received of Unsecured Loan Cash Used/ Generated in Financing Activities (c)  Net Increase/ (Decrease) In Cash and Cash Equivalents (a+b+c) Cash and Cash Equivalents (Opening Balances) Cash and Cash Equivalents (Closing Balances)  Note to cash flow statement: The cash flow statement prepared on basis of indirect method. Cash and Cash Equivalents consist of cash on hand and balance with banks Cash and Cash Equivalents included in the cash flow statement comprise the following: Balance Sheet Amount Cash in Hand	2.52	2.52
Interest & Financial Charges Proceeds From Long/ Short Term Borrowings (Repayment)/Received of Unsecured Loan Cash Used/ Generated in Financing Activities (c)  Net Increase/ (Decrease) In Cash and Cash Equivalents (a+b+c) Cash and Cash Equivalents (Opening Balances) Cash and Cash Equivalents (Closing Balances)  Note to cash flow statement: The cash flow statement: The cash flow statement prepared on basis of indirect method. Cash and Cash Equivalents consist of cash on hand and balance with banks Cash and Cash Equivalents included in the cash flow statement comprise the following: Balance Sheet Amount Cash in Hand		(179.07)
Interest & Financial Charges Proceeds From Long/ Short Term Borrowings (Repayment)/Received of Unsecured Loan Cash Used/ Generated in Financing Activities (c)  Net Increase/ (Decrease) In Cash and Cash Equivalents (a+b+c) Cash and Cash Equivalents (Opening Balances) Cash and Cash Equivalents (Closing Balances)  Note to cash flow statement: The cash flow statement: The cash flow statement prepared on basis of indirect method. Cash and Cash Equivalents consist of cash on hand and balance with banks Cash and Cash Equivalents included in the cash flow statement comprise the following: Balance Sheet Amount Cash in Hand	,—————————————————————————————————————	
Proceeds From Long/ Short Term Borrowings (Repayment)/Received of Unsecured Loan Cash Used/ Generated in Financing Activities (c)  Net Increase/ (Decrease) In Cash and Cash Equivalents (a+b+c) Cash and Cash Equivalents (Opening Balances) Cash and Cash Equivalents (Closing Balances)  Note to cash flow statement: The cash flow statement prepared on basis of indirect method. Cash and Cash Equivalents consist of cash on hand and balance with banks Cash and Cash Equivalents included in the cash flow statement comprise the following: Balance Sheet Amount Cash in Hand		
(Repayment)/Received of Unsecured Loan  Cash Used/ Generated in Financing Activities (c)  Net Increase/ (Decrease) In Cash and Cash Equivalents (a+b+c)  Cash and Cash Equivalents (Opening Balances)  Cash and Cash Equivalents (Closing Balances)  Note to cash flow statement:  The cash flow statement prepared on basis of indirect method.  Cash and Cash Equivalents consist of cash on hand and balance with banks  Cash and Cash Equivalents included in the cash flow statement comprise the following:  Balance Sheet Amount  Cash in Hand	391.91) (409	(391.91)
Repayment)/Received of Unsecured Loan  Cash Used/ Generated in Financing Activities (c)  Net Increase/ (Decrease) In Cash and Cash Equivalents (a+b+c)  Cash and Cash Equivalents (Opening Balances)  Cash and Cash Equivalents (Closing Balances)  Note to cash flow statement:  The cash flow statement prepared on basis of indirect method.  Cash and Cash Equivalents consist of cash on hand and balance with banks  Cash and Cash Equivalents included in the cash flow statement comprise the following:  Balance Sheet Amount  Cash in Hand		739.03
Net Increase/ (Decrease) In Cash and Cash Equivalents (a+b+c)  Cash and Cash Equivalents (Opening Balances)  Cash and Cash Equivalents (Closing Balances)  Note to cash flow statement:  The cash flow statement prepared on basis of indirect method.  Cash and Cash Equivalents consist of cash on hand and balance with banks  Cash and Cash Equivalents included in the cash flow statement comprise the following:  Balance Sheet Amount  Cash in Hand		-
Net Increase/ (Decrease) In Cash and Cash Equivalents (a+b+c)  Cash and Cash Equivalents (Opening Balances)  Cash and Cash Equivalents (Closing Balances)  Note to cash flow statement:  The cash flow statement prepared on basis of indirect method.  Cash and Cash Equivalents consist of cash on hand and balance with banks  Cash and Cash Equivalents included in the cash flow statement comprise the following:  Balance Sheet Amount  Cash in Hand	347.12 (170	347.12
Cash and Cash Equivalents (Opening Balances)  Cash and Cash Equivalents (Closing Balances)  Note to cash flow statement:  The cash flow statement prepared on basis of indirect method.  Cash and Cash Equivalents consist of cash on hand and balance with banks  Cash and Cash Equivalents included in the cash flow statement comprise the following:  Balance Sheet Amount  Cash in Hand	(17)	547.12
Cash and Cash Equivalents (Opening Balances)  Cash and Cash Equivalents (Closing Balances)  Note to cash flow statement:  The cash flow statement prepared on basis of indirect method.  Cash and Cash Equivalents consist of cash on hand and balance with banks  Cash and Cash Equivalents included in the cash flow statement comprise the following:  Balance Sheet Amount  Cash in Hand	250.67\	(250.67)
Cash and Cash Equivalents (Closing Balances)  Note to cash flow statement: The cash flow statement prepared on basis of indirect method. Cash and Cash Equivalents consist of cash on hand and balance with banks Cash and Cash Equivalents included in the cash flow statement comprise the following: Balance Sheet Amount Cash in Hand	90.000.000	
Note to cash flow statement: The cash flow statement prepared on basis of indirect method. Cash and Cash Equivalents consist of cash on hand and balance with banks Cash and Cash Equivalents included in the cash flow statement comprise the following: Balance Sheet Amount Cash in Hand		965.05
The cash flow statement prepared on basis of indirect method.  Cash and Cash Equivalents consist of cash on hand and balance with banks  Cash and Cash Equivalents included in the cash flow statement comprise the following:  Balance Sheet Amount  Cash in Hand	714.38 . 968	714.38
Cash and Cash Equivalents consist of cash on hand and balance with banks Cash and Cash Equivalents included in the cash flow statement comprise the following: Balance Sheet Amount Cash in Hand		
Cash and Cash Equivalents consist of cash on hand and balance with banks Cash and Cash Equivalents included in the cash flow statement comprise the following: Balance Sheet Amount Cash in Hand		
Cash and Cash Equivalents included in the cash flow statement comprise the following:  Balance Sheet Amount  Cash in Hand		
Cash in Hand		*
Cash in Hand		
	4.76	4.76
balance with banks:		
-Current Accounts	43.79 325	43.70
()IDEC (FI)B.6)		665.83
	714.38 965	714.38
ificant Accounting Policies		
es on Financial Statements 1 to 36		
1000		
er Our Report of even date		*
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nor ii al Madoll Ma I e ii	Manueeo Prakash Sharma)	uviangeen
(Managing Director)	(Manufeer) Prakash Sharma)	(Wartdeep)
(Managing Director)	(Director)	
(Managing Director)	(Director)	
(Managing Director)	(Director)	
(Managing Director)	(Director) DIN :00473218	
(Managing Director)	(Director) DIN :00473218	DIN
(Managing Director)	(Director) DIN :00473218	DIN
(Managing Director)	(Director) DIN :00473218	DIN
(Managing Director)	(Director) DIN :00473218	DIN
Monager Creater	(Director) DIN :00473218	DIN

Notes to the Standalone Financial Statement for the year ended 31st March, 2022

1 SHARE CAPITAL:		
Thinks on IThis	(INR in lacs)	(INR in lacs)
Authorised	As at 31st March,2022	As at 31st March,2021
12,50,000 Equity Shares of Rs.10 each	125.00	125.00
102,5000 Equity Shares of Rs.10 each fully paid up	102.50	102.50
Total .	102.50	102 50

1.1 Reconciliation of the shares outstanding at the beginning and as on date.

	unto:				
Equity Shares		As at 31st	March,2022	As at 31st March,2021	As at 31st March, 2021
At the beginning of the year		Number	Amount (In Lacs)	Number	Amount (In Lacs)
Issued during the year		10,25,000	102.50	10,25,000	102,50
Bought back during the year				-	
Shares outstanding at the end of the year		-			
) ( ) ( )	·	10,25,000	102.50	10,25,000	102.50

1.2 Details of Shareholders holding more than 5 % Shares in the Company

		March,2022	As at 31st March,2021	As at 31st March.2021
	No. of Shares	% of Holding	No. of Shares	% of Holding
SUDHIR PRAKASH SHARMA	held		held	
ASHA SHARMA	5,42,500	52.93%	5,42,500	52,93%
SANDEEP PRAKASH SHARMA	99,990	9.76%	99,990	9.76%
MANDEEP PRAKASH SHARMA	2,10,000	20.49%	2,10,000	20,49%
MONIKA SHARMA	. 1,00,010	9.76%	1,00,010	9.76%
	72,500	7.07%	72,500	7.07%

1.3 Shareholding of promoters

Name of Promoters	Change during		March,2022	As at 31st March,2021	As at 31st March,2021
SUDHIR PRAKASH SHARMA		No. Of Shares	% of Total Share	No. Of Shares	% of Total Share
ASHA SHARMA	0%	5,42,500		. 5,42,500	52.93%
SANDEEP PRAKASH SHARMA	0%	99,990	9.76%	. 99,990	9,76%
MANDEEP PRAKASH SHARMA	0%	2,10,000	20.49%	2,10,000	20,49%
MONIKA SHARMA	0%	1,00,010	9.76%	,1,00,010	9.76%
	0%	72,500	7.07%	72.500	7.07%

2 RESERVES & SURPLUS

o. Securities Premium Account	As at 31st March, 2022	As at 31st March, 2021
	AS & STSC INICIO, 2022	As at 31st March,202
At the beginning of the year		
Addition during the year	142.50	142.5
Balance at the end of the year	- 1	-
Statement of Profit & Loss	142.50	142.5
At the beginning of the year		
Add: Profit for the year	9,802.79	9,006.7
Less : Amount transfer to Reserve	582.28	
Balance at the end of the year		
balance at the end of the year	10,385,07	9,802.7
otal	10,000	0,002.1
rigi	10,527,57	9,945,

3 LONG TERM BORROWINGS

			The same of the sa	
		March,2022	As at 31st March,2021	As at 31st March,2021
A.Secured	Non Current	Current Maturities	Non Current	Current Maturities
Term Loans :				
From Banks (See Note- 3.1(1))	242.67	404.00		
From Others	242,07	121.33	338.00	41.46
TATA CAPITAL FINANCE SER, LTD,-4489				
Vehicles Loans from Financial institution {See note-3.1(2)}				-
	92.46	41.75	62,10	50,96
B.Unsecured				
A CAPACIDATE OF THE PROPERTY O				
Loans:				
From Related Parties	224.50	-	218.40	_
	3000000000		,	
	559.63	163.08	618.50	92.42
Amount Disclosed under the head "Short Term Borrowings"				
(refer note no 8)	-	163.08	-	92.42
Total				
	559.63	-	618.50	-

3.1 Nature of Security of Term Loan from Bank and Financial institution;
 (1) Against Ist Charge by way of equitable mortage of Land & Building situated at plot No SP2-180, Indl.Area Kahrani-Bhiwadi
 (2) Vehicle loans from Financial institution are secured by hypothecation of respective vehicles

4 DEFERRED TAX LIABILITIES (NET)

Deferred Tax liability Net	As at 31st March,2022	Rearranged	As at 31st March,2021	As at 31st March,2021
On Account of timing difference between depreciation is per income Tax Act & Companies Act and expenses to be allowed in future	245.00	89.13	-	89.13
otal	245.00	89.13	-	89.13







5	OTHER	LONG	TERM	LIABILITIES
---	-------	------	------	-------------

	As at 31st March,2022	As at 31st March,2021
Creditors for Capital Goods	-	-
Total		

#### 6 SHORT TERM BORROWINGS

a. Secured Loans	As at 31st March,202	2 As at 31st March, 202
Working Capital Loan from :		
HDFC Bank Ltd {See note -6.1}		
ndusInd Bank Ltd. (See note-6.2)	1,813.5	
CITI Bank Ltd (See note -6.3)	500.0	
	1,175.1	1,447.1
Current Maturity of long-term debt (Refer Note No.3)		
a secondarios socialistas	163.0	92.4
Total Total		
	3,651.8	2,853.9

- 6.1 Nature of Security of Short Term Borrowings:
  (1) Hypothecation by way of first pari passu charge on all the stock and book debts and movable
  (2) Against exclusive Charge by way of equitable mortage of Land & Building situated at plot No E-1247, RIICO Indi.Area Phase -1 Ext. Ghatal -Bhiwadi
  6.2 (3.1) Hypothecation by way of pari passu charge on all the present and future current assets of stock of RM, semi finished and Finished goods
  of transformers and book debts.
  3.2 Against Ist Charge by way of equitable mortage of Land & Building situated at plot No E-373, Indi.Area -Bhiwadi
  6.3 (3.2(1) Hypothecation by way of pari passu charge on all the current assets and Movable Fixed Assets ( both present and future.)
  3.2(2) Second Charge of Immovable Property located at SP2/180, RIICO Industrial Area Bhiwadi Extension . Rajasthan

### 7 TRADE PAYABLES

	As at 31st March,2022	As at 31st March,2021
Trade Payables related to:		
(i) Micro and small enterprises		
(ii) Other than Micro and small enterprises	-	- 1
·	4,317.13	4,251.12
Total		
	4.317.13	4 251 12

### 7.1 Disclosure related to Micro, small and medium enterprises

Particulars		
a) Principal amount due and remaining unpaid	As at 31st March,2022	As at 31st March,2021
b) Interest due on (a) above and remaining unpaid	-	-
c) Principal amount paid beyond the appointed day	-	
d) Interest paid U/s 16 of the MSMED Act, 2006	W W	-
e) Interest due and payable on ( c ) above	- 14	-
f) Interest accrued and remaining unpaid	-	
	t was	

### 7.2 Ageing Schedule for Trade Payables due for payment as at 31.03.2022

Particular			Outstanding fo	r following periods	from the date of transac	tion
rantual		Total	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years
(i) Micro and small enterprises (ii) Other than Micro and small enterprises (i) Disputed Dues-Micro and small enterprises (ii) Disputed Dues-Other than Micro and small enterprises	*	4,317.13	4,183.85	86.01	6.79	40.47
Total		4317.13	4183,85	86,01	6.79	40.4

### 7.3 Ageing Schedule for Trade Payables due for payment as at 31.03.2021

Particular		Outstanding fo	r following periods	from the date of transac	tion
ranouat	Total	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years
(i) Micro and small enterprises (ii) Other than Micro and small enterprises (i) Disputed Dues-Micro and small enterprises (ii) Disputed Dues-Other than Micro and small enterprises	. 4,251.12 	4,180.74	37.08	25.75	7.55
Total	4251.12	4180.74	37.08	25.75	7.55

### 8 OTHER CURRENT LIABILITIES

VAC IN U.S.	As at 31st March,2022	As at 31st March, 202
dvance from customer	· · · · · · · · · · · · · · · · · · ·	
mployee related liabilities	388.90	324.3
Statuory dues payable	236.13	229.9
expeses Payable .	273.34	389.3
ower Expenses Payable	70.43	89.2
A STATE OF THE PARTY OF THE PAR	. 18.41	17,52
otal		
	987.20	1,050.3

### SHORT TERM PROVISIONS

		As at 31st March,2022	As at 31st March,2021
Provision for Income Tax Auditor Fee Payable Cost Audit fee Payable		273.90 0.90 0.30	255.30 0.93 0.99
Total		275	257 24







MEHRU ELECTRICAL & MECHANICAL ENGINEERS (P) LTD. AS ON 31st MARCH-2022

	OPICINIAI	ADDITION O	TOTAL								
	Tao	ADDITIONS/	I SI SI	Depreciation	Depreciation	Adjustment	Total Dep.	ASAT	Balance	Net Cost	AS AT
PARTICULARS	AS AT	DELETIONS/	ASAI	OP TO	FOR THE	of R/off(+-)	UP TO	31.03.2022	T/F To	As at	31.03.2021
	01.04.2021	DURING THE PERIOD	31.03.2022	31.03.2021	PERIOD		31.03.2022		Retained	31.03.2022	
AND (E-1247)-Lease Hold	17.60		17.60	4.36	0.18		4.54	13.07		13.07	13.05
AND (E-373)-Lease Hold	72.22	1	. 72.22	10.26	99'0		. 10.92	61.30		6130	R1 96
AND (SP2-180)Lease Hold	538.64	•	538.64	59.85	5,44		65.29	473.35		25. 527	7878
AND (For Wind Mill )	9.00		9.00					006		000	000
BUILDINGS:		t								3.00	9.00
Guest House	137.31		137.31	27.85	267		30.54	406 70		- 00.00	- 007
FACT BUILDING:		ı			0.1		0.00	100.73		106./9	109.46
At Plot NOE-1247	193.68		193.68	141.51	487		148.30	. 77.20			
At Plot NOE-373	236.03		236.03	01 58	20.1		140.39	47.79	,	47.29	52.17
At Plot NOSP2-180	1 387.87		1 387 87	08.15 NG 286	20.00		97.43	138.60	'	138.60	144.45
PLANT & MACH.(Incl.elect. Install, & MFA):			2.00.	47707	40.17		325.40	1,062.47		1,062.47	1,102.63
At Plot NOE-1247	491 24	213	707 27	704 60			-		,		
At Plot NOE-373	38.80	14 05	10.10t	404,30	0.30	1	469.92	27.45	,	27.45	26.68
At Plot NO -SP2-180	1 408 60	27.40	4 440 40	4.03	3.93		8.01	45.83	•	45.83	34.81
At Plot NO -SP2-180 Trans France 1242	1,400.09	37.40	1,440.18	547.21	79.32		626.52	819.65	1	819.65	861.49
Wind Mill Down Constitution	113,40		113.46	95.60	3.67		99.27	14.19	1	14.19	17.86
OMADITED	322.72		325.75	210.41	15.95	,	226.36	129.38		129.38	145.34
WILDIEN					1				,	,	
A I Plot NOE-124/	65.36	2.84	68.20	26.90	2.85		59.75	8.45	1	. 8.45	8 47
AT PIOUNOE-3/3	0.14		0.14	90.0	0.03	ī	0.08	0.06		90.0	0.08
AT Plot NOSP2-180	38.78	0.68	39.46	35.42	0.95		36.37	3.09		3.09	2 28
Furniture & Fixture-E-1247	33.16	2.48	35.63	22.49	2.81		25.31	10.33		10.33	40.66
Furniture & Fixture-SP2-180	11.89	16	11.89	7:80	0.54		8.34	3.55		3.55	00.00
OFFICE EQUIPMENT:				1						200	50.4
AT Plot NOE-1247	73.80	5.70	79.50	65.48	4.92		70.40	9.10		. 0	, 000
AT Plot NOE-373	1.47	0.03	1.50	0.90	0.27		117	0.33		9.10	0.32
AT Plot NOSP2-180	13.32	1.34	14.67	11.45	103		12.48	0.00		0.33	0.57
ESTING EQUIPMENT:	1					ľ	2	6.7		2.19	1.88
AT Plot NOE-1247	126.36	0.35	126.71	120.46	1.87		122.34	438			, ,
AT Plot NOE-373		0.35	0.35		0.05		0.05	06.0	1	4.30	08.6
AT Plot NOSP2-180	341.77	4.54	346 30	115.05	A1 AA		2000	0.30		0.30	
VEHICLE	467 16	80.38	547 54	00 000	41.44		156.49	189.81	-	189.81	226.71
TOTAL	6 472 EO	00.00	40.740	300.90	97.30		366.54	181.01	,	181.01	158.18
Drawions Voor Ejenroo	6,173,39	157.76	6,330,86	2,687.49	282.38		2,969.87	3,360.98		3,360,98	3,486.10
lons real rightes	6,014.58	159.01	6,173.59	2,416.08	271.41	٠	2.687.49	3,486,10		3 486 10	07 007 0







Non - Current Investment	,	ř	Quoted /	No. of shares	As at 31st March,2022	2 As at 31st March,2
Investment in Listed equity shares			Unquoted	No. of shares	-	
Investment in Shares investment in the listed ordinary equity shares of Suzlon Energy limited.		20	Quoted	4,77,099	50.00	5
Investment in Joint Venture (MIM) Total			Unquoted	17,50,000		
LONG TERM LOANS & ADVANCES					312,50	22
Other Loans & Advances					As at 31st March,2022	As at 31st March,2
- Advances recoverable in cash or in kind or for value to be received(Security)					22.38	10
Total OTHER NON CURRENT ASSETS					22.38	10
OTHER NON CORKENT ASSETS					As at 31st March,2022	As at 31st March 2
Unsecured, considered good unless stated otherwise - Security Deposit			4			
Entry Tax deposited ( under protest)					158.53	6
NSC-Sales Tax					0.20	6
Deferred revenue expenditure (See note 13.01 below) Total		v			10,41	1
Note 13.1 Deferred revenue expenditure perlained to travelling expenditure incurred for further be and Fees paid to Pollution control Board for 10 Year.	business feasibility	with a company of Rus	ssia		169.14	14
INVENTORIES			8			
a. Raw materials					As at 31st March,2022	
b. Stock in Process c. Finished Goods					2,231.57 1,698.48	
d. Stores, Spares, Fuel & Packing					1,047.21 330.96	1,272
e. Waste, Scraps Total					0.50	
TRADE RECEIVABLES					5,308.72	4,982
(i) Undisputed Trade Receivables-Considered as Good					As at 31st March,2022	
(ii) Undisputed Trade Receivables-Considered doubtful					9163,01	7,812
(iii) Disputed Trade Receivables-Considered as Good (iv) Disputed Trade Receivables-Considered doubtful					275,13	275
Total					9,438.14	8,087
Ageing Schedule for Trade Receivables as at 31.03.2022					•	
Dardenter						
ramcular		Outsta	inding for followin	g periods from the	date of transaction	
Particular	Total	Less than 6	6 month-1 year	g periods from the o	date of transaction 2-3 year	More than 3 Years
(i) Undisputed Trade Receivables-Considered as Good	9,057	Less than 6 month 55 6,644.28		1-2 year 563.22		CONTROL VILLENDE CONTROL VILLENDE
i) Undisputed Trade Receivables-Considered as Good ii) Undisputed Trade Receivables-Considered doubtful iii) Disputed Trade Receivables-Considered as Good		Less than 6 month 55 6,644.28	6 month-1 year	1-2 year 563.22 0.22	2-3 year 0.15	113 105
	9,057	Less than 6 month 6.644.28	6 month-1 year 1,736.72	563.22 0.22 0.23	2-3 year 0.15	113 105 257
ii) Undisputed Trade Receivables-Considered as Good     iii) Undisputed Trade Receivables-Considered doubtful     iiii) Disputed Trade Receivables-Considered as Good     iv) Disputed Trade Receivables-Considered doubtful	9,057 105 275	Less than 6 month 6.644.28 7	1,736.72	563.22 0.22 0.23	2-3 year 0.15 - 17.36	113 105 257
ii) Undisputed Trade Receivables-Considered as Good iii) Undisputed Trade Receivables-Considered doubtful iiii) Disputed Trade Receivables-Considered doubtful iii) Disputed Trade Receivables-Considered doubtful Total Ageing Schedule for Trade Receivables as at 31,03,2021	9,057 105 275 9,438.	Less than 6 month 6,644.28 6,644.28 Outsta	6 month-1 year 1,736.72 - - 1736.72	563.22 0.22 0.23	2-3 year 0.15 17.36 17.51	113 105 257
ii) Undisputed Trade Receivables-Considered as Good iii) Undisputed Trade Receivables-Considered doubtful iii) Disputed Trade Receivables-Considered as Good iv) Disputed Trade Receivables-Considered doubtful  Total  Ageing Schedule for Trade Receivables as at 31,03,2021  Particular	9,057 105 275	Less than 6 month  55 6.644.28  17	6 month-1 year 1,736.72 - - 1736.72	563.22 0.22 0.23 563.68	2-3 year 0.15 17.36 17.51	113 105 257
i) Undisputed Trade Receivables-Considered as Good ii) Undisputed Trade Receivables-Considered doubtful iii) Disputed Trade Receivables-Considered as Good iv) Disputed Trade Receivables-Considered doubtful  Total Ageing Schedule for Trade Receivables as at 31.03.2021  Particular  i) Undisputed Trade Receivables-Considered as Good ii) Undisputed Trade Receivables-Considered as Good ii) Undisputed Trade Receivables-Considered doubtful	9,057 105 275 9,438.	Less than 6 month  6,644.28  6,644.28  Outsta  Less than 6 month	6 month-1 year 1,736.72 - 1736.72	1-2 year 563.22 0.22 0.23 - 563.68	2-3 year  0.15 17.36 17.51  date of transaction	113 105 257 277 475 More than 3 Years
i) Undisputed Trade Receivables-Considered as Good ii) Undisputed Trade Receivables-Considered doubtful iii) Disputed Trade Receivables-Considered doubtful Total  Ageing Schedule for Trade Receivables as at 31,03,2021  Particular  i) Undisputed Trade Receivables-Considered as Good ii) Undisputed Trade Receivables-Considered as Good ii) Disputed Trade Receivables-Considered doubtful iii) Disputed Trade Receivables-Considered doubtful iii) Disputed Trade Receivables-Considered doubtful iii) Disputed Trade Receivables-Considered as Good	9,057 105 275 9,438.	Less than 6   month	1,736.72 1736.72 1736.72 nding for followin	563.22 0.22 0.23 563.68	2-3 year  0.15 17.36 17.51  date of transaction 2-3 year	113 105 257 475 More than 3 Years
i) Undisputed Trade Receivables-Considered as Good ii) Undisputed Trade Receivables-Considered doubtful iii) Disputed Trade Receivables-Considered doubtful Total  Ageing Schedule for Trade Receivables as at 31.03.2021  Particular  i) Undisputed Trade Receivables-Considered as Good i) Undisputed Trade Receivables-Considered as Good i) Disputed Trade Receivables-Considered doubtful ii) Disputed Trade Receivables-Considered doubtful ii) Disputed Trade Receivables-Considered doubtful ii) Disputed Trade Receivables-Considered as Good	9,057 105 275 9,438.	Less than 6   month	1,736.72 1736.72 1736.72 1736.72 1736.72	563.22 0.22 0.23 563.68 g periods from the c 1-2 year	2-3 year  0.15 17.36 17.51  date of transaction 2-3 year	113 105 257 475 More than 3 Years
i) Undisputed Trade Receivables-Considered as Good ii) Undisputed Trade Receivables-Considered doubtful iii) Disputed Trade Receivables-Considered doubtful Total Ageing Schedule for Trade Receivables as at 31,03,2021  Particular  Dudisputed Trade Receivables-Considered doubtful iii) Disputed Trade Receivables-Considered as Good ii) Undisputed Trade Receivables-Considered doubtful iii) Disputed Trade Receivables-Considered as Good v) Disputed Trade Receivables-Considered doubtful iii) Disputed Trade Receivables-Considered doubtful iii) Disputed Trade Receivables-Considered doubtful Total	9,057 105 275 9,438.	Less than 6   month	1,736.72 1,736.72 1736.72 1736.72 Inding for following 6 month- 1 year 471.77 0.23	1-2 year  563.22 0.22 0.23 - 563.68  g periods from the c  1-2 year  201.48 - 17.36 -	2-3 year  0.15 17.36 17.51  date of transaction 2-3 year  1.40	113 105 257 475 More than 3 Years
i) Undisputed Trade Receivables-Considered as Good ii) Undisputed Trade Receivables-Considered doubtful iii) Disputed Trade Receivables-Considered doubtful iii) Disputed Trade Receivables-Considered doubtful Total Ageing Schedule for Trade Receivables as at 31.03.2021  Particular  Dundisputed Trade Receivables-Considered as Good ii) Undisputed Trade Receivables-Considered doubtful iii) Disputed Trade Receivables-Considered doubtful Total	9,057 105 275 9,438.	Less than 6   month	1,736.72 1,736.72 1736.72 1736.72 Inding for following 6 month- 1 year 471.77 0.23	1-2 year  563.22 0.22 0.23 - 563.68  g periods from the c  1-2 year  201.48 - 17.36 -	2-3 year  0.15 17.36 17.51  date of transaction 2-3 year  1.40	More than 3 Years  178 257 475
i) Undisputed Trade Receivables-Considered as Good ii) Undisputed Trade Receivables-Considered doubtful iii) Disputed Trade Receivables-Considered doubtful Total  Ageing Schedule for Trade Receivables as at 31.03.2021  Particular  i) Undisputed Trade Receivables-Considered doubtful iii) Disputed Trade Receivables-Considered as Good ii) Undisputed Trade Receivables-Considered doubtful iii) Disputed Trade Receivables-Considered doubtful iii) Disputed Trade Receivables-Considered doubtful iii) Disputed Trade Receivables-Considered doubtful iii) Cash as Cash EQUIVALENTS  Cash on Hand - Cash Balance	9,057 105 275 9,438.	Less than 6   month	1,736.72 1,736.72 1736.72 1736.72 Inding for following 6 month- 1 year 471.77 0.23	1-2 year  563.22 0.22 0.23 - 563.68  g periods from the c  1-2 year  201.48 - 17.36 -	2-3 year  0.15 17.36 17.51  Jate of transaction 2-3 year  1.40	More than 3 Years  475.  More than 3 Years  178.  257.  435.  As at 31st March, 20
(i) Undisputed Trade Receivables-Considered as Good (ii) Undisputed Trade Receivables-Considered doubtful iii) Disputed Trade Receivables-Considered doubtful Total  Ageing Schedule for Trade Receivables as at 31.03.2021  Particular  I) Undisputed Trade Receivables-Considered as Good (ii) Undisputed Trade Receivables-Considered as Good (iii) Undisputed Trade Receivables-Considered doubtful iii) Disputed Trade Receivables-Considered doubtful	9,057 105 275 9,438.	Less than 6   month	1,736.72 1,736.72 1736.72 1736.72 Inding for following 6 month- 1 year 471.77 0.23	1-2 year  563.22 0.22 0.23 - 563.68  g periods from the c  1-2 year  201.48 - 17.36 -	2-3 year  0.15 17.36 17.51  date of transaction 2-3 year  1.40 1.40  As at 31st March,2022 4.76	More than 3 Years  475  More than 3 Years  178  257.  435.  As at 31st March 20
(i) Undisputed Trade Receivables-Considered as Good (ii) Undisputed Trade Receivables-Considered doubtful iii) Disputed Trade Receivables-Considered doubtful Total  Ageing Schedule for Trade Receivables as at 31.03.2021  Particular  Particular  (i) Undisputed Trade Receivables-Considered doubtful iii) Disputed Trade Receivables-Considered as Good (iii) Undisputed Trade Receivables-Considered doubtful iii) Disputed Trade Receivables-Considered doubtful iii) Cash as Cash EQUIVALENTS  Cash on Hand - Cash Balance	9,057 105 275 9,438.	Less than 6   month	1,736.72 1,736.72 1736.72 1736.72 Inding for following 6 month- 1 year 471.77 0.23	1-2 year  563.22 0.22 0.23 - 563.68  g periods from the c  1-2 year  201.48 - 17.36 -	2-3 year  0.15 17.36 17.51  date of transaction 2-3 year  1.40	More than 3 Years  475  More than 3 Years  178. 257. 435.  As at 31st March,2t
i) Undisputed Trade Receivables-Considered as Good ii) Undisputed Trade Receivables-Considered doubtful iii) Disputed Trade Receivables-Considered doubtful Total Ageing Schedule for Trade Receivables as at 31,03,2021  Particular  Dundisputed Trade Receivables-Considered as Good ii) Undisputed Trade Receivables-Considered doubtful iii) Disputed Trade Receivables-Considered doubtful Considered Receivables-Considered doubtful Total  CASH & CASH EQUIVALENTS  Cash on Hand Cash Balance In Current Accounts Fixed Deposit with Bank (against Margin money) with the original maturity less than 12 months Fixed Deposit with Bank (against Margin money) with the original maturity less than 12 months	9,057 105 275 9,438.	Less than 6   month	1,736.72 1,736.72 1736.72 1736.72 Inding for following 6 month- 1 year 471.77 0.23	1-2 year  563.22 0.22 0.23 - 563.68  g periods from the c  1-2 year  201.48 - 17.36 -	2-3 year  0.15 17.36	More than 3 Years  475  More than 3 Years  178  257  435.  As at 31st March,2
i) Undisputed Trade Receivables-Considered as Good ii) Undisputed Trade Receivables-Considered doubtful iii) Disputed Trade Receivables-Considered doubtful Total  Ageing Schedule for Trade Receivables as at 31.03.2021  Particular  i) Undisputed Trade Receivables-Considered as Good iii) Undisputed Trade Receivables-Considered doubtful  Particular  ii) Undisputed Trade Receivables-Considered doubtful iii) Disputed Trade Receivables-Considered doubtful iii) Disputed Trade Receivables-Considered doubtful Total  ASH & CASH EQUIVALENTS  Cash on Hand - Cash Balance - In Current Accounts - Fixed Deposit with Bank (against Margin money) with the original maturity less than 12 month otal  HORT TERM LOANS & ADVANCES	9,057 105 275 9,438.	Less than 6   month	1,736.72 1,736.72 1736.72 1736.72 Inding for following 6 month- 1 year 471.77 0.23	1-2 year  563.22 0.22 0.23 - 563.68  g periods from the c  1-2 year  201.48 - 17.36 -	2-3 year  0.15 17.36 17.51  date of transaction 2-3 year  1.40	More than 3 Years  475  More than 3 Years  178  257  435.  As at 31st March,2  5  0 0 325 634 965.
(i) Undisputed Trade Receivables-Considered as Good (ii) Undisputed Trade Receivables-Considered doubtful iii) Disputed Trade Receivables-Considered doubtful Total  Ageing Schedule for Trade Receivables as at 31,03,2021  Particular  (i) Undisputed Trade Receivables-Considered as Good (iii) Undisputed Trade Receivables-Considered as Good (iii) Undisputed Trade Receivables-Considered doubtful (iii) Disputed Trade Receivables-Considered doubtful  Total  CASH & CASH EQUIVALENTS  Cash on Hand - Cash Balance - In Current Accounts - Fixed Deposit with Bank (against Margin money) with the original maturity less than 12 month otal  HORT TERM LOANS & ADVANCES  Jusecured, Consider good)	9,057 105 275 9,438.	Less than 6   month	1,736.72 1,736.72 1736.72 1736.72 Inding for following 6 month- 1 year 471.77 0.23	1-2 year  563.22 0.22 0.23 - 563.68  g periods from the c  1-2 year  201.48 - 17.36 -	2-3 year  0.15 17.36 17.51  date of transaction 2-3 year  1.40 1.40 As at 31st March,2022 4.76 43.79 685.83 714.38  As at 31st March,2022	113, 105, 257, 257, 475, 475, 475, 475, 475, 475, 475, 4
(i) Undisputed Trade Receivables-Considered as Good (ii) Undisputed Trade Receivables-Considered doubtful iii) Disputed Trade Receivables-Considered doubtful Total  Ageing Schedule for Trade Receivables as at 31,03,2021  Particular  i) Undisputed Trade Receivables-Considered as Good (ii) Undisputed Trade Receivables-Considered as Good (iii) Undisputed Trade Receivables-Considered doubtful iii) Disputed Trade Receivables-Considered doubtful iii) Disputed Trade Receivables-Considered doubtful Total  ASSH & CASH EQUIVALENTS  Cash on Hand - Cash Balance - In Current Accounts - Fixed Deposit with Bank (against Margin money) with the original maturity less than 12 month otal  HORT TERM LOANS & ADVANCES  Jnsecured, Consider good)  Advance Recoverable in cash or kind or for value to be recovered Advance Recoverable in cash or kind or for value to be recovered	9,057 105 275 9,438.	Less than 6   month	1,736.72 1,736.72 1736.72 1736.72 Inding for following 6 month- 1 year 471.77 0.23	1-2 year  563.22 0.22 0.23 - 563.68  g periods from the c  1-2 year  201.48 - 17.36 -	2-3 year  0.15 17.36 17.51  Jate of transaction 2-3 year  1.40	More than 3 Years  475.  475.  More than 3 Years  178. 257. 435.  As at 31st March,20  0 0 325. 634. 965.1  As at 31st March,20
(i) Undisputed Trade Receivables-Considered as Good (ii) Undisputed Trade Receivables-Considered doubtful iii) Disputed Trade Receivables-Considered doubtful Total  Ageing Schedule for Trade Receivables as at 31,03,2021  Particular  (i) Undisputed Trade Receivables-Considered as Good (ii) Undisputed Trade Receivables-Considered as Good (ii) Undisputed Trade Receivables-Considered doubtful iii) Disputed Trade Receivables-Considered doubtful iii) Disputed Trade Receivables-Considered doubtful Total  ASSH & CASH EQUIVALENTS  Cash on Hand - Cash Balance - In Current Accounts - Fixed Deposit with Bank (against Margin money) with the original maturity less than 12 month otal  HORT TERM LOANS & ADVANCES  Jnsecured, Consider good) Advance Recoverable in cash or kind or for value to be recovered Advance Recoverable in cash or kind or for value to be recovered	9,057 105 275 9,438.	Less than 6   month	1,736.72 1,736.72 1736.72 1736.72 Inding for following 6 month- 1 year 471.77 0.23	1-2 year  563.22 0.22 0.23 - 563.68  g periods from the c  1-2 year  201.48 - 17.36 -	2-3 year  0.15 17.36 17.51  date of transaction 2-3 year  1.40 1.40  As at 31st March 2022 4.76 - 43.79 665.83 714.38  As at 31st March 2022 13.04 296.02 558.52	113. 113. 113. 113. 113. 113. 113. 113.
(i) Undisputed Trade Receivables-Considered as Good (ii) Undisputed Trade Receivables-Considered doubtful iii) Disputed Trade Receivables-Considered doubtful Total  Ageing Schedule for Trade Receivables as at 31.03.2021  Particular  I) Undisputed Trade Receivables-Considered as Good (ii) Undisputed Trade Receivables-Considered as Good (iii) Undisputed Trade Receivables-Considered doubtful (iii) Disputed Trade Receivables-Considered as Good (iv) Disputed Trade Receivables-Considered doubtful (iv) Disputed Trade Receivables-Considered	9,057 105 275 9,438.	Less than 6   month	1,736.72 1,736.72 1736.72 1736.72 Inding for following 6 month- 1 year 471.77 0.23	1-2 year  563.22 0.22 0.23 - 563.68  g periods from the c  1-2 year  201.48 - 17.36 -	2-3 year  0.15 17.36 17.51  Jate of transaction 2-3 year  1.40	More than 3 Years  475.  475.  475.  475.  475.  As at 31st March 20  325. 634. 965.  As at 31st March 22  433.

DGFT MEIS License
Earnest Money
Prepaid expenses
1.30
2.29.91
229.91
229.91
259.27
47.46
20.34
1.67
1.68
7/280/34
291.29

Regn. No. \*

\* Regn. No. \*

\* Regn. No. \*

\* Bhiwadi

	AU FAA OPFIA STURE		
19	SALES & OPERATING REVENUES	(INR in Lacs)	(INR in Lacs)
		As at 31st March,2022	As at 31st March,2021
	Sale of Products Domestic including SEZ Sale of Products Export Gross Revenue from Power Generation Service & Repairs Charges Received Duty draw back and incentives	16,947,92 1,690.78 21,95 135.06 19.74	16300.86 1071.77 19.51 66.08 12.59
		10,010.40	17,470.02
	Total	18,815,46	17,470.82
			11,11,11,11
20	OTHER INCOME	As at 31st March,2022	As at 31st March,2021
	Interest Received	55.76	42.30
	Sundary Balances written off/ Advance Forfited profit on sale of fixed assets	-	8.08
	pront on Sale of Inced assets Rent Received (Guest house)	7.41	1.32
	rent received (uest noise) Foreing Exchange Fluctuation Income	2.52	2.52
	Total Total	42.91	7.53
	Total	108.60	61.74
21	COST OF MATERIALS CONSUMED		
	a. Raw Materials	As at 31st March,2022	As at 31st March,2021
	Opening Stock	2 1920 N.O.	
	Add : Purchases	2,132.69	1982.70
	Less : Closing Stock	11,397,98	8916.08
	Raw Material consumed	2,231.57	2132.69
		11,299.09	8,766.09
22	CHANGE IN INVENTORIES OF FINISHED GOODS, WORK IN PROGRESS AND STOCK IN TRADE:	×	

Opening Stock:	As at 31st March,2022	As at 31st March,2021
Finished Goods		
Stock in Process	1,272.82	2572.8
Waste & Scraps	1,527.81	2116.0
Total (a)	0.45	0.6
Less: Closing Stock:	2,801.09	4,689.65
Finished Goods		
Stock in Process	1,047.21	1272.83
Naste & Scraps	1,698.48	1527.8
Total (b)	0.50	0.45
i viui (b)	2,746.19	2,801.09
Total (a-b)		
rotar (a-b)	54.90	1,888.56

EMPLOYEES BENEFIT EXPENSES	I.	
	As at 31st March,2022	As at 31st March,2021
Salary, Wages & Other Benefits Directors' Remuneration including Perquisites Contribution to Provident Fund Contribution to Employee's State Insurance Bonus, Ex-Gratia & Gratuity State Welfare expenses	2,118,28 405,00 90,10 35,90 154,11 124,38	1,787.80 232.65 74.78 31.72 134.59 131.02
Total Total	2 927 74	2 202 56

24	FINANCE COST		
	Interest Expenses on Loans	As at 31st March,2022	As at 31st March,2021
	Bank & Other Financial Charges	315.51	278.12
	Sain a still i mandal sitalges	76.40	131.73
	Total		
	Total	391.91	409.85







Manufacturing Expenses	OTHER EXPENSES			
Manufacturing Expenses			As at 31st March,2022	As at 31st March,2021
Job Work charges   559.54     Foreign Charges   58.65     Fower Charges   58.65     Fower Charges   58.65     Fower Charges   58.65     Fower Charges on Machinery   117.67     Rent Charges on Machinery   117.67     Rent Charges on Machinery   117.57     Stabilishment And Other Expenses:   1.00     Domation Control Charges   1.00     Domation Control Charges   1.00     Domation Control Charges   1.00     Domation Charges   1.00     Domatic Charges   1.00     Doma	Manufacturing Expenses			
Job Work charges   559.54     Foreign Charges   58.65     Fower Charges   58.65     Fower Charges   58.65     Fower Charges   58.65     Fower Charges on Machinery   117.67     Rent Charges on Machinery   117.67     Rent Charges on Machinery   117.57     Stabilishment And Other Expenses:   1.00     Domation Control Charges   1.00     Domation Control Charges   1.00     Domation Control Charges   1.00     Domation Charges   1.00     Domatic Charges   1.00     Doma		,	1	
Job Work charges   559.54     Foreign Charges   58.65     Fower Charges   58.65     Fower Charges   58.65     Fower Charges   58.65     Fower Charges on Machinery   117.67     Rent Charges on Machinery   117.67     Rent Charges on Machinery   117.57     Stabilishment And Other Expenses:   1.00     Domation Control Charges   1.00     Domation Control Charges   1.00     Domation Control Charges   1.00     Domation Charges   1.00     Domatic Charges   1.00     Doma	Fuel Charges		176 21	138,52
Testing Charges   Se. 45	Job Work charges	•		471.55
Power Charges				87.69
Consumption of stores and sparies   147.46   Regar & Mantensor (P&M)   14.15   Rent Changes on Machinery   1.175.75   1.				
Repair & Maintenance (P&M)   14.15				190.23
Rent Charges on Machinery    1,175,78				106,89
1,75,75   5, 5			14.15	17.66
Establishment And Other Expenses:	The it charges on Machinery		-	0,67
Audit Fees 1,00 Donation CSR 1,00 Donation CSR 17,50 Test 5,10 Tes			1,175.75	1,013.20
Audit Fees 1,00 Donation CSR 1,00 Donation CSR 17,50 Test 5,10 Tes				
Audit Fees   1.00	Establishment And Other Expenses:		1	
Donation CSR				
Danislen   Contribution   17.50			1.00	1,00
Danalan (Contribution   10.27				16.88
FEE & Filling				10.68
Foreign Travelling				9.22
Insurance Charges   15.4.0		v		6,21
SO Exp     1.50 Exp     1.50 Exp     1.50 Exp     1.50 Exp   1.5				
Inferest on TDS				20.37
Logal & Professional Charges   59.49   Postage & Courier Charges   7.13   Printing & Stationery   7.13   Printing & Stationery   7.13   Recultinent exp.   7.13   Repair & Maintenance Others   7.13   Repair & Maintenance Others   7.13   Repair & Maintenance Others   7.13   Repair & Maintenance Wind   10.71   Repair & Maintenance Wind   11.71   Repair & Maintenance Building   42.23   Repair & maintenance Building   2.12   Repair & maintenance Building   2.12   Repair & maintenance Stription & Membership Fees   0.34   Telephone & Intermet Expenses   0.34   Total & Stription & Membership Fees   0.32   Total & Stription & Membership Fees   0.34   Total & Stription				2.21
Postage & Courier Charges   97.51   7.52   7.53				0.09
Printing & Stationery   Prin				37.17
Rates   Recuritment exp.   Recuritment exp.   Recuritment exp.   Repair & Maintenance Others   Repair & Maintenance Building   10.71   Repair & Maintenance Building   2.12   Repair & Maintenance Building   2.12   Repair & Maintenance Computer & Sortware   1.88   Subscription & Membership Fees   0.34   Telephone & Internet Expenses   0.34   Telephone & Internet Expenses   0.37   Travelling & Conveyance & Bus Services Charges   45.77   Vehicle Running & Maintenance   2.194   Short & Expess   2.87   Cost Audit Fee   0.32   Boks and Periodicals/misc. exp.   2.18   Water Charges   2.18   Water Charges   2.18   Water Charges   3.62   Boks and Periodicals/misc. exp.   3.62   3.62   Beilling & Distribution Expenses   3.67   2.62   Beilling & Distribution Expenses   3.67   2.62   Beilling & Distribution Expenses   3.62   3.62   3.62   Beilling & Distribution Expenses				8.40
Recruitment exp.   Solid   Repair & Maintenance Others   Solid   Repair & Maintenance Others   41.19   Solid   Repair & Maintenance Solid   40.28   Repair & Maintenance computer & Software   40.28   Solid   Solid   40.28   Solid   Solid   40.28   Solid   40.27   40.28   40.27   40.				8.27
Repair & Maintenance Others			33,27	14.02
Repair & Maintenance Units   Security Service Charges   41.19   10.71   10.7				0.64
Repair A Maintenance wind mile   10,71   46,28   46,				17.95
Security Service Charges   46.28   Repair & maintenance Building   2.12   Repair & maintenance Building   2.12   Repair & maintenance Building   2.13   3.98   3.94   3.				12.03
Repair & maintenance Building   2.12   Repair & maintenance Durit & Software   1.89				39.52
Repair A maintenance computer & Software   1.89	Repair & maintenance Building			9.77
Subscription & Membership Fees   0.34   1.75   1.	Repair & maintenance computer & Software			
Telephone & Internet Expenses	Subscription & Membership Fees	· · ·		3.86
Travelling & Conveyance & Bus Services Charges   45.77   45.				0.84
Vehicle Running & Maintenance       21.94         Short & Excess       2.87         Cost Audit Fee       0.32         Books and Periodicals/misc. exp.       2.18         Water Charges       2.18         Software Exp.       3.92         Selling & Distribution Expenses       384.70       2         Advertisement       0.25         Sundry Balances written off       34.17       34.17         Commission on Sales       36.04       57.51       58.04         Freight & Forwarding Expenses       462.10       3         Discount on Early Payment       58.04       58				6.12
Short & Excess   2.94   Cost Audit Fee   2.87   Cost Audit Fee   2.87   Cost Audit Fee   2.87   Cost Audit Fee   2.87   Cost Audit Fee   2.18   Cost				28.03
Cost Audit Fee   Social Service   Soci				19.13
Books and Periodicals/misc. exp.   0.32   2.18   Water Charges   2.218   Water Charges   2.218   Software Exp.   8.92   Selling & Distribution Expenses   394.70   2   2   2   2   2   2   2   2   2				0,05
Water Charges       8,92         Software Exp.       384.70       2         Selling & Distribution Expenses       384.70       2         Advertisement       0,25       34.17         Sundry Balances written off       34.17       34.17         Commission on Sales       88.04       68.04         Freight & Forwarding Expenses       462,10       3         Excount on Early Payment       -       -         Exhibition Expenses       -       -         Free Replacement/Repair Exp. (On FOC)       3.49       -         Swachh bharat Cess exp       -       -         Krishi Kalyan Cess       -       -         Post Delivery Claims & Deductions       257.51       5         Packing Material       257.51       5         Sales Promotion       63.36       -         Duties & taxes not clamied/recovered       9,61       -			0.32	0.35
Water Charges   Software Exp.   Software Exp				2.17
Software Exp.   Software Exp				0.65
Selling & Distribution Expenses   384.70   22	Software Exp.			11.27
Advertisement 0.25 Sundry Balances written off 0.25 Sundry Balances written off 34.17 Commission on Sales 34.17 Freight & Forwarding Expenses 88.04 Freight & Forwarding Expenses 462.10 3 Discount on Early Payment 462.10 3 Exhibition Expenses - Exhibition Expenses - Free Replacement/Repair Exp. (On FOC) Swachth bharat Cess exp Krishi Kalyan Cess - Post Delivery Claims & Deductions 257.51 5 Packing Malerial 257.51 5 Sales Promotion 63.36 Duties & taxes not clamied/recovered 9.61				286.92
Sundry Balances written off	Selling & Distribution Expenses		304.70	200.92
Sundry Balances written off				
Surting parameters written on Commission on Sales   34,17   88,04     Freight & Forwarding Expenses   462,10   3     Exhibition Expenses	Advertisement			
Same				0.52
Freight & Forwarding Expenses   88.04     Discount on Early Payment				59.80
Discount on Early Payment   3   402,10   3				86.59
Exhibition Expenses       3,49         Free Replacement/Repair Exp. (On FOC)       3,49         Swachh bharat Cess exp       477.02         Krishi Kalyan Cess       257.51       5         Post Delivery Claims & Deductions       477.02       3         Packing Material       477.02       3         Sales Promotion       63,36       9,61         Duties & taxes not clamied/recovered       9,61       1,395.53       1,5		•	462.10	361,87
Sace   Septement/Repair Exp. (On FOC)			-	1.37
3.49			- 1	10.00
Swachin briefat Cess exp   Krishi Kalpan Cess	Free Replacement/Repair Exp. (On FOC)		3.49	30.45
Krishi Kalyan Cess       257.51       5         Post Delivery Claims & Deductions       257.51       5         Packing Material       477.02       3         Sales Promotion       63.36       9.61         Duties & taxes not clamied/recovered       1,395.53       1,5				-
Packing Material   207.51   5   5   5   5   5   5   5   5   5		,		_
Packing Material 477.02 3 63,36 Duties & taxes not clamied/recovered 9,61 1,395,53 1,5			257 51	536.71
Sales Promotion  Duties & taxes not clamied/recovered  63,36 9,61  1,395,53 1,5	Packing Material			
Duties & taxes not clamied/recovered 53,36 9,61 1,395,53 1,5	Sales Promotion	l l		386.41
9.51 1,395.53 1,5				47.23
110000	17	· · · · · · · · · · · · · · · · · · ·		14.81
Total De		I	1,395.53	1,535.76
		Table		
10tal rs. , 2,955,98 2,8		Total Rs.	,2,955.98	2,835.89
Significant Accounting Policies	Significant Accounting Policies			

Significant Accounting Policies Notes on Financial Statements

(R.K. GUPTA) Partner Membership No.:-073846

Data 4-10-1-1-1-0000

Date- 1st September, 2022 Place- Bhiwadi 1 to 3

Sandeep Prak 6h Sharma) (Managing Director) DIN: 02427900 (Mandeep Brakash Sharma) (Director) DIN :00473218

Bhiwadi

Bhiwadi

26 Auditor's Remuneration includes fees in respect of:

Particulars	Year ended 31st March, 2022	Year ended 31st March, 2021
Statutory Audit Tax Audit	0.65 0.35	0.65 . 0.35
Total	1.00	1.00

The Company has not received information from vendors regarding their status under the Micro, Small and Medium Enterprises Development Act, 2006 and hence disclosure relating to amounts unpaid as at the year end together with interest paid/payable under this Act, have not been given.

28 Earning per share (EPS); -

Particulars		Year ended 31st March, 2022	Year ended 31st March, 2021
Profit after tax (INR) .	A	582,28	796.07
Number of equity shares	В	10,25,000	10,25,000
Outstanding during the year	77.5	,	
Nominal value of Equity share		10	10
Earning per share	A/B	56.81	77,67

29 Contingent Liabilities (to the extent not provided for)

	rticular	Year ended 31st March, 2022	Year ended 31st March, 2021
	a) Bank Guarantees	4,219.34	4,325.71
(6)	Advance Forfited, Subject to confirmation from party.	8.08	8.08
7.			
To	[5]	4,227.42	4,333,79

30 RESEARCH AND DEVELOPMENT EXPENDITURE: During the year management has recognised research & development expenditure, detail given here under.

Research & Development Expenditure	Year ended 31st March, 2022	Year ended 31st I	March, 2021
A. Revenue Expenditure ( consist of following ) a. Raw material b. Testing Expenses c. salary & wages to R& D staff Total	10.89 10.89 42.34 85.97 139.20	9.94 22.81 73.56 106.31	106.31
8. Capital Expenditure ( consist of following) a. Plant & Machinery R& D b. Testing Equipments R& D Total	4.00 4.00 4.00	15.60 - 15.60	15.60
otal	143.20		121 01

31 As per Accounting Standard-18, the disclosure of transactions with the related parties as defined in the Accounting Standard are given below:

Notes on related parties and description of relationship Nature of Relationship

Key Management Personnel: ,

Sh. S.P. Sharma, Chairman Director Sh. Sandeep Prakash Sharma,Mng.Director Smt. Asha Sharma,Director Smt. Mandeep Prakash Sharma,Director Smt. Monika Sharma, Director

Relatives of Key Management Personnel

Smt. Shuchi Sharma

Nature of Transaction A. Director Remuneration & Allowances Sh. S.P. Sharma Smt. Asha Sharma Sh. Sandeep Prakash Sharma Sh. Mandeep Prakash Sharma Smt. Monika Sharma	PAN ABXPS6963J ABXPS6962K ACJPS8468R ACJPS6468N ARAPS7897J	Key Mgt. Personnel 2021-2022 30.00 - 22:50 - 198.00 - 120.00 - 34.50 -	2020-2021 23.50 17.63 94.00 70.50 27.03
B. Interest on Unsecured Loan Sh. Sandeep Prakash Sharma Sh. Mandeep Prakash Sharma	ACJPS6466R ACJPS6465N	<b>2021-2022</b> 7.98 7.98	2020-2021 4,46 4,46
C. Salary(Relative) Smt. Shuchi Sharma	AUUPS3131J	2021-2022 22.50 -	2020-2021 17.63

Insecured Loa

Onsecuted Court						
	Total de Opening Balance year	bit during the	Total o	eredit during ar	Closi	ng Balance
Sh. S.P. Sharma Sh. Sandeep Prakash Sharma Sh. Mandeep Prakash Sharma	0.27 105.21 112.91	0.00 4.93 4.93	0.00 0.00 0.00	0.00 7.98 7.98	0.00 · 0.00 · 0.00	0.27 108.27 115.96
Total	218.40	9.85		15.96		224 50







32 As per Section 135 of the Companies Act, 2013, a company, meeting the applicability threshold, needs to spend at least 2% of its average net profit for the immediately preceding three financial years on corporate social responsibility (CSR) activities.

The areas for CSR activities are STEM education (Skill Development and education) and eradication of hunger and malnutrition, providing breakfast and lunch to hunger and poverty line people, Animal Food & Welfare.

CSR committee has been formed by the company as per the Act.

a.) Gross amount required to be spart by the company during the year is Rs.17.20 Lacs

b.) Amount spent during the year in...

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

1).	(2).		(4).		5).	(6).	(7).	(8).	
SI. NO	Name of the Project	Item from the list of activities	Local	Location o	the project.	Amount spent for the project	Mode of implementati	Mode of implement	
		in schedule	(Yes/ No).	State.	District.	(in Rs.).	on - Direct (Yes/No).	Name	CSR Registration number.
1	LOTUS PETAL CHARITABLE FOUNDATION	Providing breakfast and lunch to hunger and poverty line people						LOTUS PETAL CHARITABLE FOUNDATION	CSR000019
			Gurugram	Haryana	Gurugram	3,	2 NO		39
2	KARMA ANUMAL FOUNDATION	Providing Food to Animal	Gurugram	Haryana	Gurugram	1	D NO	KARMA ANUMAL FOUNDATION	CSR000118
3	LEELAS PALACE FOUNDATION	Providing Animal Welfare			- Caragram			LEELAS PALACE FOUNDATION	
	OFFICE OF THE PARTY OF THE PART		New Delhi	New Delhi	New Delhi	1.	NO		
4	STEM EDUCATION	Promoting Education	Gurugarm	Haryana	Gurugram			STEM INDIA FOUNDATION	CSR000082 42
	TOTAL					12.	5 NO		

33 VALUE OF IMPORTED AND INDIGENEOUS RAW MATERIAL, STORES ,& SPARES CONSUMED AND PERCENTAGE THEREOF:-

		aw Material			Stores , Spares & Consumables				
Particulars	2021-22	2020-21		2021-22		2020-21			
	Amount-Rs.	%	Amount-Rs.	%	Amount-Rs.	%	Amount-Rs.	%	
Imported	518.45	4.59	665.88	7.59		-			
ndegenous	10,780.65	95.41	8,100,21	92,41	147,48	100.00	106,89	100.00	
TOTAL	11,299.09	100.00	8.766.09	100.00	147 48	100.00	106.80	100.00	

Year ended 31st March, 2022

Year ended 31st March, 2021 Amount-Rs. , 631,44

Amount-Rs. 497.47

34(ii) EARNING IN FOREIGN EXCHANGE: FOB Value of Direct export

1,690.78

1,071.77

34(iii) EXPENDITURE IN FOREING CURRENCY; Traveling Exp.

34(i) CIF Value of Import

4.04

35 Financial figures are round off to nearest lacs repees and previous year figures have been regrouped trearranged treclassified whereever necessary.







.No.	Particulars	F.Y 2021-22	F.Y 2020-21	% Change	Reason for Change in Ratio by more than 25% as compared to preceeding year
2 [	Current Ratio Debt-Equity Ratio	1.82	1.81	0.66% 14.64%	NA NA
3 1	Debt Service Coverage Ratio	4.29			Due to squared off of term loan taken from Tata Capital during the previous financial ye
1	Return on Equity ratio (in %)	5.48%			
5 1	nventory Turnover Ratio Frade Receivable Turnover Ratio	3.66 2.15	3.00 2.74	21.97%	Due to re-statment of deferred tax liability during the current financial year, NA
7 7	Frade Payable Turnover Ratio Net Capital Turnover Ratio	2.66 2.49	2.31	15.39%	NA .
	TOTAL	2.49	2,57	-3.27%	
	Net Profit Ratio (in%)	3.09%	4.56%	-32.08%	Due to recognition of re-stated deferred tax liability in the profit and loss account during current financial year.
1017	Return on Capital Employed (in %)	8.80%	9.16%	-3.91%	
11 8	Return on Investment (in %)	237.67%	324.93%	-26,86%	Due to recognition of re-stated deferred tax liability in the profit and loss account during current financial year.
Vorking	s Particulars				
Current A	t Ratio = Current Assets / Current Liabilities		2021-22	2020-21	
urrent L	iabilities		16800.94 9231.24	15211.24 8412.62	, «
Debt-E	Equity Ratio: Total Debt/Shareholder's Equity				٠,
otal Del	of m Borrowings				
hort Ter	m Borrowings		559.63 3651.82	618.50 2853.92	
harehol	der's Equity		4211.44	3472.41	*
hare Ca	pital and Surplus		102.50 10527.57	102.50 9945.29	
			10630,07	10047.79	
) Debt 8	Service Coverage Ratio = Earning Available for Debt Service/Debt Service				
arning A	vailable for Debt Service before Tax		227974		*
dd: Dep	reciation est on Term and Unsecured Loan		1012.05 282.38	968.20 271.41	
ess: Pro	fit on Sale of PPE		315.51 7.41	278.12 1.32	t.
ebt Serv	lce		1617.35	1519.04	
terest o rincipal l	n Term and Unsecured Loan during the year Repayment of Term and Unsecured Loan during the year		315.51 61.54	278.12 403.79	
			377.05	681.91	
) Return	n on Equity = Net Profit After Tax / Shareholder's Fund				
	After Tax ler's Equity		582.28	796.07	
			10630.07	10047.79	
	pry Turnover Ratio = T/o from Sale of Products/Average Inventory		197		
	ale of Products		18815.46	17470.82	
verage l pening S	nventory Stock of Inventory		4982.63	6672.35	
losing st	ock of Inventory		5308.72 5145,68	4982.63	
) Trade	Receivable Turnover Ratio = Revenue from Operations / Average Trade Roceiv	a bla	5145,68	5827.49	
evenue.	from Operations Trade Receivable	able	18815.46	17470.82	
pening 1	Tade Receivable ade Receivable		8087,53	4669,53	ž
soing ir	ade Kecelvable		9438.14 8762,84	8087.53 6378.53	$\nu_{\rm g}$
) Trade	Payable Turnover Ratio = Total Purchase / Average Trade Payabe				,
tal Purc	theses		11397,98	8916,08	,
	of Raw Materials of Stock in Trade		11397.98	8916.08	3.
	rade Pavable		0.00	0,00	
pening T	rade Payable ade Payable		4251.12	3482.76	10
osing II	aue rayanie		4317.13 4284.12	4251.12 3866.94	
i) Net C	apital Turnover Ratio = Revenue from Operations / Working Capital				
	from Operations		18815.46	17470.82	*
orking C	apital		7569.69	6798.62	1
Net Pr	ofit Ratio (in %) = Net Profit (After Tax) / Revenue from Operations*100	:			
H Prott	After Tax rom Operations		582.28	796.07	
			18815.46	17470.82	
	on Capital Employed (in %)= Earning Before Interest and Tax/Capital Employed	d*100			
t Profit I	efore Interest and Tax before tax		1327.56 1012.05	1246.32 968.20	
erest Ex	penses		315.51	278.12	
pital Er	nployed er's Fund		1 40000 07	10047.79	
tal Debt	ax Liabilities		10630,07	3472,41	
	gible Assets		245.00	89.13 0	
	(6/		15086.51	13609,33	
t Prott (	on Investment= Net Profit (After 44x) (Share Capital + Securities Premium) After Tax)		582.28	796.07	
	ital + Securities Premium		245.00	245.00	
nificant es on F	Accounting Policies GHA		I to 36		
	SINGHAZ		10 30		1 1
/	100		-		
	Adm lo		MX		
K. GUP	TAN * Rean No	(Sandeep End	kash Skarma)		. (Mandeep Prakash Shappia)
rtner mbershi	P No - Green Wo. /*	(Mariagin	g Director) 2427900		(Director) DIN:00473218
	115 \ 0075260 // //	1			JII .004/3210
te- 1st S ce- Bhiv	eptember 2022		Nechanica		Nechanic .
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			hiwadi		

Bhiwadi

Bhiwadi

## STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES:

#### 1) Basis of Accounting

These financial statements are prepared to comply with accounting principles generally accepted in India (Indian GAAP), the accounting standards notified under the companies (Accounting Standards) Rules,2006 and the relevant provision of the Companies Act,2013. The financial statement are prepared on the historical cost Basis.All Expenses & Income to the extent cosidered payable & receivables unless stated otherwise have been accounted for on mercantile basis. The company does not recognized income without certainity of collection & amount of consideration.

#### 2) Use of Estimates

The preparation of financial statements requires management to make certain estimates and assumptions that affect the amount reported in the financial statement and notes thereto. Differences between actual and estimates are recognized in the period in which the results are known/ materialized.

### 3) Fixed Assets:

### a) Valuation of Fixed Assets:

Fixed Assets are stated at cost of acquisition (net of cenvat/ vat/ gst) wherever availed inclusive of all incidental expenses related thereto.

#### b)(A) Depreciation:

## (i) Fixed Assets at Plot No. -E 1247: Industrial Area, Bhiwadi:

Depreciation has been provided during the year on all assets of the company (except lease hold land which has been amortised on 99 years of lease basis), on written down value method at the life prescribed in Part "C" of schedule II of the companies act ,2013 on prorata and actual shift working

### (ii) Fixed Assets at Plot No. -E 373 Industrial Area, Bhiwadi:

Depreciation has been provided during the year on all assets of the company (except lease hold land which has been amortised on 99 years of lease basis). on Straight line value method at the life prescribed in Part "C" of schedule II of the companies act ,2013 on prorata and actual shift working

### (iii) Fixed assets at plot no. SP2-180 Industrial Area, Kahrani:

Depreciation has been provided during the year on all Assets of the company on the Straight Line method and written down method on plant and machinery transferred from plot no. E-1247. (except lease hold land which has been amortised on 99 years of lease basis). The company has not claim depreciation on those aseets on which it has taken weighted average deduction under IT, Act 1961.

The company has adopted useful life of fixed assets given in Part "C" of schedule II of the companies act ,2013 in respect of all fixed assets.

### 4) Impairment of Assets:

An asset is treated as impaired when the carrying cost of assets exceeds its recoverable value. An impairment loss is charged to the Profit & Loss Account in the year in which as asset is identified as impaired. The impairment loss recognised in prior accounting period is reversed if there has been a change in the estimate of recoverable amount.

### 5) Investment:

Investments considered as long term investment are valued at cost







#### 6) Inventories:

- (i) Inventories of raw material, consumable stores & packing material are valued at cost.
- (ii) Finished goods are valued at estimated cost and market price whichever is less.
- (iii) Semi-finished stock are valued at estimated cost.
- (iv) Scrap are valued at net realizable value.

#### 7) Revenue Recognition:

- i) Revenue /Income and Costs/Expenditure are generally accounted on accrual as they are earned or incurred.
- ii) Sale of goods is recognised on transfer of significant risk and rewards of ownership which is generally on the dispatch of goods.
- iii) Insurance claims are recognised on certaintity of its realisation.
- iv) Duty Draw backs are recognised on certainity of its realisation.

### 8) Foreign Currency Transaction

- i) Transaction demoninated in foreign currencies are recorded at the prevailing on the date of the transaction or that approximation the actual rate at the date of the transaction
- ii) Any income or expenses on account of exchange diffrence is recognised in the statement of profit and loss, except in case of long term liabilities, where the relates to acquisition of fixed assets, in which case they are adjusted to the carrying cost of such assets.

#### 9) Research & development:

Capital expenditure on research & development is treated in the same way as expenditure on fixed assets. Revenue expenditure on research & development is charged to the Profit & Loss account under the respective heads of expenses in the year in which it is incurred.

### 10)(a) Employee Retirement Benefit:

- (i)Company's contribution to Provident Fund and Employee State Insurance are charged to Profit & Loss Account.
- ii) Gratuity: The company makes contribution to scheme administered by the Life Insurance Corporation of India (LIC) to discharge gratuity liabilities to employees. Annual contribution to the fund as determined by the LIC is expensed in the year of contribution. The short fall between the accumulated funds available with LIC and liability as determined on the basis of an actuarial valuation is provided for at the year end.

### 10)(b) Government grant & Incentives under PMRPY

Incentivies regarding employee contribution to EPFO on eligible employee is considered as revenue and refelected by way of substraction from respective revenue expenditure.

### 11) Provisions for Current and Deferred Tax:

Provision for current tax is made after taking into consideration benefits admissible under the provisions of the Income Tax Act, 1961. Deferred tax resulting from "timing difference" between book profit and taxable profit is accounted for using the tax rates and laws that have been enacted or substantively enacted as on the date of balance sheet. The deferred tax assets is recognized and carried forward only to the extent that there is a reasonable certainty that the same will be realized in future.

## 12) 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 an 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.

### 13) Deferred revenue Expenditure

Deferred revenue expenditure pertained to travelling expenditure incurred for further business feasibility with a company of Russia to be written in the next 5 years and Fees paid to Pollution control Board for 10 Year is to be written off to the 10 year period.

### 13) Accounting for Investment in Associates

Investment in Associate recorded in the consolidated financila statements using Equity Method. Where investment is initially recorded at cost. Carring amount of investment is adjusted thereafter for the post acquisition change in the investors share of net assest of the investee. Consolidated statement of profit & loss statement reflects the investor share of the result of operation of the investee.



