CERTIFICATE

It is to certify on the basis of Information & Books of accounts produced before us by M/S Mehru Electrical And Mechanical Engineers Private Limited having registered office at E-1247, Ind. Area, Bhiwadi, Dist Alwar, Rajasthan, India, 301019. That the Standalone Assets, Equity & Liabilities as on 31st March 2024 and profit & Loss Accounts for the year ended 31st March 2024 is Compiled in format as given under Division II of Schedule III to the Companies Act, 2013 is as under:-

Particulars	Amount in Rs. Lacs
I. ASSETS	
(1) Non - current assets	
(a) Property,Plant and Equipment	3,056.7
(b) Intangible assets	-
(c) Capital Work In Progress	
(d) Financial assets	
(i) Investments	285.50
(ii) Others	169.2
(e) Deferred tax assets (net)	-
(f) Other non - current assets	25.44
(2) Current assets	
(a) Inventories	5,994.0
(b) Financial assets	3,334.01
(i) Investments	
(ii) Trade receivables	r 700 0
(iii) Cash and cash equivalents	5,792.23
(iv) Bank balances other than cash and cash equivalents	1,143.52
(v) Others	
(c) Other current assets	2.65
(c) Other current assets	1,561.04
Total A	Assets 18,030.5
II. EQUITY AND LIABILITIES	
(1) Equity	
(a) Equity Share capital	402 F
(b) Other equity	102.50
(b) other equity	12,198.03
<u>Liabilities</u>	
(2) Non - current liabilities	
(a) Financial liabilities	<u> </u>
(i) Long Term Borrowings	292.99
(i) Long Term Borrowings (ii) Lease Liabilities	The state of the s
(iii) Other Financial Liabilities	V
(b) Deferred Tax Liability (net)	367.6
(3) Current liabilities (a) Financial liabilities	
(i) Short Term Borrowings	
(ii) Trade payables	799.0
a)Total outstanding dues of micro enterprises and	small SingHAL & Co 1,232.0
enterprises	1,232.0
b)Total outstanding dues of creditors others than micro enterpris	1,232.0
and small enterprises	II & I DoggNo I 1
(iii) Other financial liabilities	11h 0015260 2/
and the property of the first of the state of the first of the control of the con	
(b) Provisions	356.7 1,498.6
(c) Other current liabilities	1,498 6

Employee benefits expense Finance costs Depreciation and amortization expense Depreciation and amortization expense Other expenses Total expenses (IV) V. Profit before tax (III-IV) 1,379.85 VI. Tax expense: Current tax Deferred tax Income tax relating to earlier years VII. Profit for the year VIII. Other comprehensive income (i) Items that will be reclassified to profit or loss Exchange Difference in translating the Foreign currency items Deferred tax (ii) Income tax relating to items that will not be reclassified to profit or loss Total other comprehensive income, net of tax IX. Total comprehensive income, net of tax X. Earnings per equity share (Nominal value per share Rs. 10/-) - Basic (Rs. 10) - Diluted (Rs. 10) Number of shares used in computing earning per share - Basic (Nos.) 1,025,000	7		
III. Other income (I+III) 21,934 50 IV. Expenses: Cost of materials consumed Purchase of Traded Goods Changes in inventories of finished goods, by-products and work in progress Employee benefits expense (650 03) 13,140 74 Operaciation and amortization expense (754 70 04) 21,336 59 11,339 28 Total expenses (IV) 20,554 66 V. Profit before tax (III-IV) 1,379 85 VI. Tax expense: Current tax (955.57 05) 20,000 1,379 85 VII. Profit for the year (1,022.28) 357.57 VII. Profit for the year 1,022.28 VIII Other comprehensive income (I) Items that will be reclassified to profit or loss Exchange Difference in translating the Foreign currency items Deferred tax (III) Income tax relating to items that will not be reclassified to profit or loss Total other comprehensive income, net of tax (III) Income tax relating to items that will not be reclassified to profit or loss Total comprehensive income, net of tax (III) Income tax relating to items that will not be reclassified to profit or loss (III) Income tax relating to items that will not be reclassified to profit or loss (III) Income tax relating to items that will not be reclassified to profit or loss (III) Income tax relating to items that will not be reclassified to profit or loss (III) Income tax relating to items that will not be reclassified to profit or loss (III) Income tax relating to items that will not be reclassified to profit or loss (III) Income tax relating to items that will not be reclassified to profit or loss (III) Income tax relating to items that will not be reclassified to profit or loss (III) Income tax relating to items that will not be reclassified to profit or loss (III) Income tax relating to items that will not be reclassified to profit or loss (III) Income tax relating to items that will not be reclassified to profit or loss (III) Income tax relating to items that will not be reclassified to profit or loss (III) Income tax relating to items that will not be reclassified to profit or loss (III) Income tax relating to items that will not be rec	#	Profit & Loss Account for the year ended 31st March 2024	Amount in Rs. Lacs
III. Total income (1+II) 21,934 50 IV. Expenses: Cost of materials consumed Purchase of Traded Goods 13,140 74 Changes in inventories of finished goods, by-products and work in progress Employee benefits expense 3,636 91 Employee benefits expense 9,336 69 12,340 70 Changes in inventories of finished goods, by-products and work in progress 13,636 91 Employee benefits expense 9,339 28 Finance costs 233 06 Depreciation and amortization expense 233 06 Under expenses (IV) 20,554 86 V. Profit before tax (1II-IV) 1,379 85 VI. Tax expenses (IV) 20,554 86 V. Profit before tax (1II-IV) 1,379 85 VI. Tax expenses (IV) 20,554 86 Uniform tax relating to earlier years 355.57 VII. Profit for the year 2,000 Under comprehensive income (I) Items that will be reclassified to profit or loss Exchange Difference in translating the Foreign currency items Deferred tax 1,022 28 VIII Other comprehensive income (I) Items that will not be reclassified to profit or loss 1,311 (IV) Income tax relating to items that will not be reclassified to profit or loss 1,311 (IV) Income tax relating to items that will not be reclassified to profit or loss 1,311 (IV) Income tax relating to items that will not be reclassified to profit or loss 1,311 (IV) Income tax relating to items that will not be reclassified to profit or loss 1,311 (IV) Income tax relating to items that will not be 1,311 (IV) Income tax relating to items that will not be 1,311 (IV) Income tax relating to items that will not be 1,311 (IV) Income tax relating to items that will not be 1,311 (IV) Income tax relating to items that will not be 1,311 (IV) Income tax relating to items that will not be 1,311 (IV) Income tax relating to items that will not be 1,311 (IV) Income tax relating to items that will not be 1,311 (IV) Income tax relating to items that will not be 1,311 (IV) Income tax relating to items that will not be 1,311 (IV) Income tax relating to items that will not be 1,311 (IV) Income tax relating to items that will not be 1,311 (IV) Income tax relating to items that wil	in the second se	Revenue from operations	21,845 21
III. Total Income (1+II) Expenses: Cost of materials consumed Purchase of Traded Goods Changes in inventories of finished goods, by-products and work in progress Employee benefits expense Finance costs Depreciation and amortization expense Other expenses Total expenses (IV) V. Profit before tax (1II-IV) VI. Tax expense: Current tax Deferred tax Income tax relating to earlier years VIII Other comprehensive income (i) Items that will be reclassified to profit or loss Exchange Difference in translating the Foreign currency items Deferred tax (ii) Income tax relating to items that will not be reclassified to profit or loss Total other comprehensive income, net of tax X. Earnings per equity share (Nominal value per share Rs. 10/-) Basic (Rs. 10) Diluted (Rs. 10) Number of shares used in computing earning per share Basic (Rs. 20) Diluted (Rs. 10) Number of shares used in computing earning per share Basic (Rs. 2) 1,025,000 1,02			
IV. Expenses: Cost of materials consumed Purchase of Traded Goods Changes in inventories of finished goods, by-products and work in progress Employee benefits expense Finance costs Depreciation and amortization expense Other expenses Total expenses (IV) V. Profit before tax (III-IV) Tax expense: Current tax Deferred tax Deferred tax Income tax relating to earlier years VII. Profit for the year VIII. Other comprehensive income (I) Items that will be reclassified to profit or loss Exchange Difference in translating the Foreign currency items Deferred tax (III-IV) VIII. Other comprehensive income (I) Items that will be reclassified to profit or loss Exchange Difference in translating the Foreign currency items Deferred tax (III) Income tax relating to items that will not be reclassified to profit or loss Exchange Difference in translating the Foreign currency items Deferred tax (III) Income tax relating to items that will not be reclassified to profit or loss Total other comprehensive income, net of tax I. Total comprehensive income, net of tax X. Earnings per equity share (Nominal value per share Rs. 10/-) - Basic (Rs. 10) - Diluted (Rs. 10) Number of shares used in computing earning per share Basic (Nos.) Number of shares used in computing earning per share	11.	Other income	89 29
Cost of materials consumed Purchase of Traded Goods Changes in inventories of finished goods, by-products and work in progress Employee benefits expense Finance costs Depreciation and amortization expense Other expenses Total expenses (IV) Profit before tax (III-IV) 1,379.85 VI. Tax expense: Current tax Deferred tax Income tax relating to earlier years VII. Profit for the year VIII (i) Items that will be reclassified to profit or loss Exchange Difference in translating the Foreign currency items Deferred tax III. (ii) Income tax relating to items that will not be reclassified to profit or loss Total other comprehensive income, net of tax IX. Total comprehensive income, net of tax X. Earnings per equity share (Nominal value per share Rs. 10/-) - Basic (Rs. 10) - Diluted (Rs. 10) - Number of shares used in computing earning per share - Basic (Nos.) - 1,025,000 - 1,02	III.	Total Income (I+II)	21,934.50
Cost of materials consumed Purchase of Traded Goods Changes in inventories of finished goods, by-products and work in progress Employee benefits expense Finance costs Depreciation and amortization expense Other expenses Total expenses (IV) Profit before tax (III-IV) 1,379.85 VI. Tax expense: Current tax Deferred tax Income tax relating to earlier years VII. Profit for the year VIII (i) Items that will be reclassified to profit or loss Exchange Difference in translating the Foreign currency items Deferred tax III. (ii) Income tax relating to items that will not be reclassified to profit or loss Total other comprehensive income, net of tax IX. Total comprehensive income, net of tax X. Earnings per equity share (Nominal value per share Rs. 10/-) - Basic (Rs. 10) - Diluted (Rs. 10) - Number of shares used in computing earning per share - Basic (Nos.) - 1,025,000 - 1,02	13.7		
Purchase of Traded Goods Changes in inventories of finished goods, by-products and work in progress Employee benefits expense Finance costs Depreciation and amortization expense Other expenses Total expenses (IV) Profit before tax (III-IV) Tax expense: Current tax Deferred tax Income tax relating to earlier years VII. Profit for the year VIII Other comprehensive income (i) Items that will be reclassified to profit or loss Exchange Difference in translating the Foreign currency items Deferred tax (ii) Income tax relating to items that will not be reclassified to profit or loss Total other comprehensive income, net of tax IX. Total comprehensive income, net of tax IX. Earnings per equity share (Nominal value per share Rs. 10/-) - Basic (Rs. 10) - Diluted (Rs. 10) Number of shares used in computing earning per share - Basic (Nos.) 1,025,000 (650 03) 233 66 243 99 28 20,554 66 20,554 66 20,554 66 20,554 66 20,554 66 20,554 66 20,554 66 20,554 66 20,554 66 20,554 66 20,554 66 20,554 66 20,555 4	IV.		
Changes in inventories of finished goods, by-products and work in progress Employee benefits expense Finance costs Depreciation and amortization expense Other expenses Total expenses (IV) V. Profit before tax (III-IV) 1,379.85 VI. Tax expense: Current tax Deferred tax Deferred tax Income tax relating to earlier years VIII Other comprehensive income (i) Items that will be reclassified to profit or loss Exchange Difference in translating the Foreign currency items Deferred tax (ii) Income tax relating to items that will not be reclassified to profit or loss Total other comprehensive income, net of tax X. Earnings per equity share (Nominal value per share Rs. 10/-) - Basic (Rs. 10) - Diluted (Rs. 10) - Pasic (Rs. 10) - Sasic (Rs. 10) - Pasic			13 140 74
Employee benefits expense Finance costs Depreciation and amortization expense Depreciation and amortization expense Other expenses Total expenses (IV) V. Profit before tax (III-IV) 1,379.85 VI. Tax expense: Current tax Deferred tax Income tax relating to earlier years VII. Profit for the year VIII. Other comprehensive income (i) Items that will be reclassified to profit or loss Exchange Difference in translating the Foreign currency items Deferred tax (ii) Income tax relating to items that will not be reclassified to profit or loss Total other comprehensive income, net of tax IX. Total comprehensive income, net of tax X. Earnings per equity share (Nominal value per share Rs. 10/-) - Basic (Rs. 10) - Diluted (Rs. 10) Number of shares used in computing earning per share - Basic (Nos.) 1,025,000		Purchase of Traded Goods	# D/2 40. F4
Employee benefits expense Finance costs Depreciation and amortization expense Other expenses Total expenses (IV) V. Profit before tax (III-IV) Tax expense: Current tax Deferred tax Income tax relating to earlier years VII. Other comprehensive income (i) Items that will be reclassified to profit or loss Exchange Difference in translating the Foreign currency items Deferred tax (ii) Income tax relating to items that will not be reclassified to profit or loss Total other comprehensive income, net of tax IX. Total comprehensive income, net of tax X. Earnings per equity share (Nominal value per share Rs. 10/-) - Basic (Rs. 10) - Diluted (Rs. 10) Number of shares used in computing earning per share - Basic (Nos.) 1,025,000		Changes in inventories of finished goods, by-products and work in progress	(650.03)
Finance costs Depreciation and amortization expense Other expenses Total expenses (IV) Profit before tax (III-IV) 1,379.85 VI. Tax expense: Current tax Deferred tax Income tax relating to earlier years VII. Profit for the year VII. Other comprehensive income (i) Items that will be reclassified to profit or loss Exchange Difference in translating the Foreign currency items Deferred tax (ii) Income tax relating to items that will not be reclassified to profit or loss Total other comprehensive income, net of tax 3.388 IX. Total comprehensive income, net of tax 3.388 X. Earnings per equity share (Nominal value per share Rs. 10/-) - Basic (Rs. 10) - Diluted (Rs. 10) Number of shares used in computing earning per share - Basic (Nos.)		· · · · · · · · · · · · · · · · · · ·	3,636.91
Other expenses Total expenses (IV) Profit before tax (III-IV) 1,379.85 VI. Tax expense: Current tax Deferred tax Income tax relating to earlier years 2,00 Total other comprehensive income (i) Items that will be reclassified to profit or loss Exchange Difference in translating the Foreign currency items Deferred tax (ii) Income tax relating to items that will not be reclassified to profit or loss Total other comprehensive income, net of tax 3.88 IX. Total comprehensive income for the year 1,018.39 X. Earnings per equity share (Nominal value per share Rs. 10/-) - Basic (Rs. 10) - Diluted (Rs. 10) Number of shares used in computing earning per share - Basic (Nos.) 1,025,000			233.06
Other expenses Total expenses (IV) Profit before tax (III-IV) 1,379.85 VI. Tax expense: Current tax Deferred tax Income tax relating to earlier years VII. Profit for the year VIII. Profit for the year 1,022.28 VIII Other comprehensive income (i) Items that will be reclassified to profit or loss Exchange Difference in translating the Foreign currency items Deferred tax (ii) Income tax relating to items that will not be reclassified to profit or loss Total other comprehensive income, net of tax 3.88 IX. Total comprehensive income for the year 1,018.39 X. Earnings per equity share (Nominal value per share Rs. 10/-) - Basic (Rs. 10) - Diluted (Rs. 10) Number of shares used in computing earning per share - Basic (Nos.) 1,025,000		Depreciation and amortization expense	254.70
V. Profit before tax (III-IV) Tax expense: Current tax Deferred tax Income tax relating to earlier years VII. Profit for the year VIII. Other comprehensive income (i) Items that will be reclassified to profit or loss Exchange Difference in translating the Foreign currency items Deferred tax (ii) Income tax relating to items that will not be reclassified to profit or loss Total other comprehensive income, net of tax IX. Total comprehensive income for the year X. Earnings per equity share (Nominal value per share Rs. 10/-) - Basic (Rs. 10) - Diluted (Rs. 10) Number of shares used in computing earning per share - Basic (Nos.) 1,025,000			3,939.28
VI. Tax expense: Current tax Deferred tax Income tax relating to earlier years VII. Profit for the year VIII. Other comprehensive income (i) Items that will be reclassified to profit or loss Exchange Difference in translating the Foreign currency items Deferred tax (ii) Income tax relating to items that will not be reclassified to profit or loss Total other comprehensive income, net of tax IX. Total comprehensive income for the year X. Earnings per equity share (Nominal value per share Rs. 10/-) - Basic (Rs. 10) - Diluted (Rs. 10) Number of shares used in computing earning per share - Basic (Nos.) 1,025,000		Total expenses (IV)	20,554.66
Current tax Deferred tax Income tax relating to earlier years 355.57 VII. Profit for the year 1,022.28 VIII Other comprehensive income (i) Items that will be reclassified to profit or loss Exchange Difference in translating the Foreign currency items Deferred tax (ii) Income tax relating to items that will not be reclassified to profit or loss Total other comprehensive income, net of tax 1.31 IX. Total comprehensive income for the year X. Earnings per equity share (Nominal value per share Rs. 10/-) - Basic (Rs. 10) - Diluted (Rs. 10) Number of shares used in computing earning per share - Basic (Nos.) 1,025,000	V.	Profit before tax(III-IV)	1,379.85
Current tax Deferred tax Income tax relating to earlier years 355.57 VII. Profit for the year Other comprehensive income (i) Items that will be reclassified to profit or loss Exchange Difference in translating the Foreign currency items Deferred tax (ii) Income tax relating to items that will not be reclassified to profit or loss Total other comprehensive income, net of tax 1.31 IX. Total comprehensive income for the year 1,018.39 X. Earnings per equity share (Nominal value per share Rs. 10/-) - Basic (Rs. 10) - Diluted (Rs. 10) Number of shares used in computing earning per share - Basic (Nos.) 1,025,000	VI.	Tax expense :	to continue de la con
Deferred tax Income tax relating to earlier years 357.57 VII. Profit for the year Other comprehensive income (i) Items that will be reclassified to profit or loss Exchange Difference in translating the Foreign currency items Deferred tax (ii) Income tax relating to items that will not be reclassified to profit or loss Total other comprehensive income, net of tax 7.3.88 IX. Total comprehensive income for the year Earnings per equity share (Nominal value per share Rs. 10/-) - Basic (Rs. 10) - Diluted (Rs. 10) Number of shares used in computing earning per share - Basic (Nos.) 1,025,000			355.57
VII. Profit for the year 1,022.28 VIII Other comprehensive income (i) Items that will be reclassified to profit or loss Exchange Difference in translating the Foreign currency items Deferred tax (ii) Income tax relating to items that will not be reclassified to profit or loss Total other comprehensive income, net of tax 1.31 IX. Total comprehensive income for the year X. Earnings per equity share (Nominal value per share Rs. 10/-) - Basic (Rs. 10) - Diluted (Rs. 10) Number of shares used in computing earning per share - Basic (Nos.) 1,025,000			2.00
VII. Profit for the year 1,022.28 VIII Other comprehensive income (i) Items that will be reclassified to profit or loss Exchange Difference in translating the Foreign currency items Deferred tax (ii) Income tax relating to items that will not be reclassified to profit or loss Total other comprehensive income, net of tax 1.31 IX. Total comprehensive income for the year X. Earnings per equity share (Nominal value per share Rs. 10/-) - Basic (Rs. 10) - Diluted (Rs. 10) Number of shares used in computing earning per share - Basic (Nos.) 1,025,000		Income tax relating to earlier years	~
VIII Other comprehensive income (i) Items that will be reclassified to profit or loss			357.57
VIII Other comprehensive income (i) Items that will be reclassified to profit or loss Exchange Difference in translating the Foreign currency items Deferred tax (ii) Income tax relating to items that will not be reclassified to profit or loss Total other comprehensive income, net of tax 1.31 IX. Total comprehensive income for the year X. Earnings per equity share (Nominal value per share Rs. 10/-) - Basic (Rs. 10) - Diluted (Rs. 10) Number of shares used in computing earning per share - Basic (Nos.) Number of shares used in computing earning per share - Basic (Nos.)	VII.	Profit for the year	1,022.28
(i) Items that will be reclassified to profit or loss			·
Exchange Difference in translating the Foreign currency items Deferred tax (ii) Income tax relating to items that will not be reclassified to profit or loss Total other comprehensive income, net of tax 1.31 IX. Total comprehensive income for the year X. Earnings per equity share (Nominal value per share Rs. 10/-) - Basic (Rs. 10) - Diluted (Rs. 10) Number of shares used in computing earning per share - Basic (Nos.) Solution - Substitute of tax in the second state of t	VIII	î '	
Deferred tax (ii) Income tax relating to items that will not be reclassified to profit or loss Total other comprehensive income, net of tax 1.31 Total comprehensive income for the year 1.018.39 X. Earnings per equity share (Nominal value per share Rs. 10/-) - Basic (Rs. 10) - Diluted (Rs. 10) Number of shares used in computing earning per share - Basic (Nos.)			
(ii) Income tax relating to items that will not be reclassified to profit or loss Total other comprehensive income, net of tax -3.88 IX. Total comprehensive income for the year 1,018.39 X. Earnings per equity share (Nominal value per share Rs. 10/-) - Basic (Rs. 10) - Diluted (Rs. 10) Number of shares used in computing earning per share - Basic (Nos.)		· · · · · · · · · · · · · · · · · · ·	-5.19
Total other comprehensive income, net of tax 1X. Total comprehensive income for the year 1,018.39 X. Earnings per equity share (Nominal value per share Rs. 10/-) - Basic (Rs. 10) - Diluted (Rs. 10) Number of shares used in computing earning per share - Basic (Nos.)		la companya di managantan	1.31
Total other comprehensive income, net of tax 1X. Total comprehensive income for the year 1,018.39 X. Earnings per equity share (Nominal value per share Rs. 10/-) - Basic (Rs. 10) - Diluted (Rs. 10) Number of shares used in computing earning per share - Basic (Nos.)			
IX. Total comprehensive income for the year 1,018.39 X. Earnings per equity share (Nominal value per share Rs. 10/-) - Basic (Rs. 10) - Diluted (Rs. 10) Number of shares used in computing earning per share - Basic (Nos.)		reclassified to profit or loss	· · · · · · · · · · · · · · · · · · ·
X. Earnings per equity share (Nominal value per share Rs. 10/-) - Basic (Rs. 10) - Diluted (Rs. 10) Number of shares used in computing earning per share - Basic (Nos.)		Total other comprehensive income, net of tax	-3.88
- Basic (Rs. 10) - Diluted (Rs. 10) Number of shares used in computing earning per share - Basic (Nos.) 99.36 Bhiway 99.36 1,025,000	ıx.	Total comprehensive income for the year	1,018.39
- Basic (Rs. 10) - Diluted (Rs. 10) Number of shares used in computing earning per share - Basic (Nos.) 99.36 Bhiway 99.36 1,025,000	X.	Earnings per equity share (Nominal value per share Rs. 10/-)	
- Diluted (Rs. 10) Number of shares used in computing earning per share - Basic (Nos.)			99.36
Number of shares used in computing earning per share - Basic (Nos.) 1,025,000			99.36
Number of shares used in computing earning per share - Basic (Nos.) 1,025,000		en de la companya de Companya de la companya de la compa	I ((高) Bhlyaff// 高)
- Basic (Nos.)		Number of shares used in computing earning per share	
		Box to the contract of the con	1,025,000
- Diluted (Nos.) 1,025,000		- Diluted (Nos.)	1,025,000

Note:- This Certificate has been Issued on the request of the Company.

For S.Singhal & Company

Chartered Accountants

CARakesh Kumar Gupta

Partner

M.No- 073846



Place- Bhiwadi Date-03rd September 2024

UDIN:- 24073846BKENZL3940