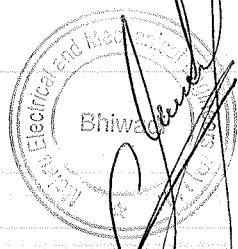



CERTIFICATE

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	3,056.72
	(b) Intangible assets	-
	(c) Capital Work In Progress	-
	(d) Financial assets	
	(i) Investments	285.56
	(ii) Others	169.23
	(e) Deferred tax assets (net)	-
	(f) Other non - current assets	25.49
(2)	Current assets	
	(a) Inventories	5,994.06
	(b) Financial assets	
	(i) Investments	-
	(ii) Trade receivables	5,792.23
	(iii) Cash and cash equivalents	1,143.52
	(iv) Bank balances other than cash and cash equivalents	-
	(v) Others	2.65
	(c) Other current assets	1,561.04
	Total Assets	18,030.51
II.	EQUITY AND LIABILITIES	
(1)	Equity	
	(a) Equity Share capital	102.50
	(b) Other equity	12,198.01
	Liabilities	
(2)	Non - current liabilities	
	(a) Financial liabilities	
	(i) Long Term Borrowings	292.99
	(ii) Lease Liabilities	-
	(iii) Other Financial Liabilities	-
	(b) Deferred Tax Liability (net)	367.69
(3)	Current liabilities	
	(a) Financial liabilities	
	(i) Short Term Borrowings	799.09
	(ii) Trade payables	
	a) Total outstanding dues of micro enterprises and small enterprises	1,232.01
	b) Total outstanding dues of creditors others than micro enterprises and small enterprises	1,182.77
	(iii) Other financial liabilities	-
	(b) Provisions	356.77
	(c) Other current liabilities	1,498.67
	Total Equity and Liabilities	18,030.51



Profit & Loss Account for the year ended 31st March 2024		Amount in Rs. Lacs
I.	Revenue from operations	21,845.21
II.	Other income	89.29
III.	Total Income (I+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	(650.03)
	Employee benefits expense	3,636.91
	Finance costs	233.06
	Depreciation and amortization expense	254.70
	Other expenses	3,939.28
	Total expenses (IV)	20,554.66
V.	Profit before tax (III-IV)	1,379.85
VI.	Tax expense :	
	Current tax	355.57
	Deferred tax	2.00
	Income tax relating to earlier years	-
		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	-5.19
	Deferred tax	1.31
	(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)	99.36
	- Diluted (Rs. 10)	99.36
	Number of shares used in computing earning per share	
	- Basic (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

CA Rakesh Kumar Gupta
Partner
M.No- 073846



Place- Bhiwadi
Date-03rd September 2024

UDIN:- 24073846BKENZL3940