TIPCO ENGINEERING INDIA PRIVATE LIMITED

PLOT NO. 1658, PHASE-1 SECTOR-38 INDUSTRIAL ESTATE, RAI DISTT, HARYANA SONEPAT -131029

CIN : U29309HR2021PTC098103

Balance Sheet as at 31st March, 2024

(All amounts in Rupees,Rounded Off to Nearest Hundered)

Particulars	Note No.	(in Rs.) Figures as at the end of 31/03/2024	(in Rs.) Figures as at the end of 31/03/2023
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
a) Share Capital	1	1,577.00	1,000.00
b) Reserves and Surplus	2	1,252,284.00	258,797.00
c) Money received against Share warrants		0.00	0.00
(2) Share Application money Pending allotment			
(3) Non-Current Liabilities			
a) Long-Term Borrowings	3	207,411.00	234,944.00
b) Deferred Tax Liabilities(Net)		0.00	11.00
c) Other Long -Term Liabilities		0.00	0.00
d) Long Term Provisions		0.00	0.00
(4) Current Liabilities			
a) Short-Term Borrowings	5	1,779,534.00	580,411.00
b) Trade Payables	6	2,296,083.00	1,226,382.00
c) Other Current Liabilities	7	906,221.00	438,332.00
d) Short Term Provisions	8	186,086.00	53,794.00
TOTAL		**6,629,196.00**	**2,793,671.00**
II. ASSETS			
(1) Non- Current Assets			
a) Property, Plant & Equipments & Intangible Assets			
i) Property, Plant & Equipments		245,859.00	78,300.00
ii) Intangible Assets			
iii) Capital Work in Progress			
iv) Intangible Assets under development			
b) Non-Current Investments	10	2,700.00	0.00
c) Deferred Tax Assets(Net)	4	1,421.00	0.00
d) Long -Term loans and Advances	9	0.00	0.00
e) Other non-current Assets	11	3,258.00	2,742.00
(2) Current Assets			
a) Current Investments	12	84,209.00	2,700.00
b) Inventories	13	1,248,851.00	718,494.00
c) Trade Receivables	14	2,352,767.00	1,043,273.00
d) Cash and cash equivalents	15	71,993.00	13,093.00
e) Short-Term Loans and Advances	16	2,276,879.00	857,002.00
e) Other current Assets	17	341,259.00	78,067.00
TOTAL		**6,629,196.00**	**2,793,671.00**
Significant Accounting policies and notes to Financial Statements			-

The notes are integral part of these financial statements.

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

Neeraj Vaish
Partner
M.No. :092278

Place : Delhi
Date : 05/09/2024
ROC UDIN : 24092278BKDFQW1944
UDIN :

For and on behalf of the Board

Director	**Director**
Ritesh Sharma	**Sonia Sharma**
DIN NO:08358943	**DIN NO:09341298**

For TIPCO ENGINEERING INDIA PVT. LTD.
Director

For TIPCO ENGINEERING INDIA PVT. LTD.
Director

TIPCO ENGINEERING INDIA PVT.LTD.

PLOT NO. 1658, PHASE-1 SECTOR-38 INDUSTRIAL ESTATE, RAI DISTT, HARYANA SONEPAT -131029

CIN : U29309HR2021PTC098103

Statement of Profit and Loss for the year ended 31st March, 2024

(All amounts in Rupees,Rounded Off to Nearest Hundered) (in Rs.)

	Particulars	Note No.	Figures as at the end of 31/03/2024	Figures as at the end of 31/03/2023
I.	**INCOME:**			
	Revenue from operations	18	9,996,712.00	3,500,038.00
	Other income	19	146,836.00	97,747.00
	Total Revenue (A)		**10,143,548.00**	**3,597,785.00**
II.	**EXPENSES:**			
	Cost of Material Consumed	20	8,294,994.00	2,912,474.00
	Purchases of Stock-in-Trade		0.00	0.00
	Change in Inventories	21	0.00	0.00
	Employees Benefit expenses	22	200,578.00	125,019.00
	Finance costs	23	109,655.00	5,931.00
	Depreciation		53,786.00	9,358.00
	Other expenses	24	455,833.00	232,039.00
	Total expenses (B)		**9,114,846.00**	**3,284,821.00**
III.	**Profit Before Extraordinary & Exceptional Items (A-B)**		**1,028,702.00**	**312,964.00**
	Exceptional & extraordinary Items		0.00	0.00
IV.	**Profit before tax**		**1,028,702.00**	**312,964.00**
	Less:			
	Tax expense of Continuing operation:-			
	(1) Current tax		186,086.00	53,794.00
	(2) Deferred tax		(1,431.00)	11.00
V.	**Profit/(Loss) for the period from continuing operations**		**844,047.00**	**259,159.00**
VI.	**Earnings Per Equity Share**			
	(1) Basic		53.52	25.92
	(2) Diluted			

Significant Accounting Policies.

Notes on Financial Statements.

The notes are integral part of these financial statements.

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

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

Neeraj Vaish
Partner
M.No. :092278

Place : Delhi
Date : 05/09/2024
ROC UDIN : 24092278BKDFQW1944
UDIN :

For and on behalf of the Board

Director

Director
Ritesh Sharma
DIN NO:08358943

Director

Director
Sonia Sharma
DIN NO:09341298

TIPCO ENGINEERING INDIA PRIVATE LIMITED

PLOT NO. 1658, PHASE-1 SECTOR-38 INDUSTRIAL ESTATE, RAI DISTT, HARYANA SONEPAT -131029

CIN : U29309HR2021PTC098103

Cash Flow Statement for the year ended 31st March, 2024

(All amounts in Rupees,Rounded Off to Nearest Hundered)

PARTICULARS	Figures as at the end of 31/03/2024
A. Cash Flow Arising From Operating Activities	
Net Profit before Taxes	1,028,699.00
Adjustment for :	
Depreciation	53,786.00
Provision For Income Tax	186,086.00
Deferred Tax	1,431.00
Tax Paid under IDS	0.00
Short Provision for tax	20,962.00
Operating Profit Before Working Capital Changes	**1,290,964.00**
Adjustment For Working Capital Changes	
Change in Inventories	(530,357.00)
Changes in Trade receivable	(1,471,937.00)
Changes in Other Current Assets	(263,192.00)
Changes in Other Non Current Assets	(516.00)
Change in Trade Payables	(1,069,701.00)
Changes in Short term borrowing	(1,199,123.00)
Changes in Short terms loan & Advances	(1,419,877.00)
Changes in other current liabilities	(467,889.00)
Net Cash Flow From Working Capital Changes	**(6,422,592.00)**
Cash Flow From Operating Activities	**(5,131,628.00)**
Less : Tax Paid (Income Tax paid (Advance Tax, TDS, Current Tax))	60,186.00
Net Cash Flow From Operating Activities	**(5,191,814.00)**
B. Cash Flow Arising From Investing Activities	
Purchase of Tangible Fixed Assets	250,808.00
Proceed from sale of Fixed Assets	0.00
Investment	81,509.00
Security Deposit	516.00
Long term Loan & Advances	1,000.00

Capital Advance	1,038,260.00
Net Cash Flow From Investing Activities	**1,372,093.00**
C. Cash Flow Arising From Financing Activities	
Proceeds from Issuance of Share Capital	577.00
Increase in Security Premium	149,443.00
Proceeds from Borrowings	0.00
Repayment of Long Term Borrowings	3,685,807.00
Interest Paid on Long Term Borrowings	109,655.00
Net Cash Flow From Financing Activities	**3,945,482.00**
Net Decrease in Cash or Cash Equivalents	**125,761.00**
Opening Cash and Cash Equivalents	(366,231.00)
Closing Cash and Cash Equivalents	**(240,470.00)**

The notes are integral part of these financial statements.

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

Neeraj Vaish
Partner
M.No. :092278

Place : Delhi
Date : 05/09/2024
ROC UDIN : 24092278BKDFQW1944
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For and on behalf of the Board

For TIPCO ENGINEERING INDIA PVT. LTD.
Director
Director
Ritesh Sharma
DIN NO:08358943

For TIPCO ENGINEERING INDIA PVT. LTD.
Director
Director
Sonia Sharma
DIN NO:09341298

TIPCO ENGINEERING INDIA PVT.LTD.

PLOT NO. 1658, PHASE-1 SECTOR-38 INDUSTRIAL ESTATE, RAI DISTT, HARYANA, SONEPAT -131029
CIN : U29309HR2021PTC098103

(All amounts in Rupees,Rounded Off to Nearest Hundered)

Notes Forming Part of the Financial Statements as at 31-03-2024

Note No. 1 : Corporate Information

TIPCO ENGINEERING INDIA PVT LTD is a private limited company domiciled in India, incorporated under the provisions of Companies Act, 1956/2013.
The Company is in the Business of Manufacturing Machines

Note No. 2 : Significant Accounting Policies

1 Basis of Accounting

The financial statement of the company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards specified under Section 133 the Companies Act, 2013, read with Rule 7 of the Companies Accounting Rules, 2014 and the relevant provisions of the Companies Act ("the 2013Act"), 2013. The financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

2 Inventories

Cost includes cost of purchase and other costs included in bringing the inventories to their present location and condition.
1. Raw Materials : At lower of cost or net realisable value (FIFO Method)
2. Work in Progress & Finished goods : Cost of Raw Material Consumed plus appropriate share of overheads.
3. Finished goods : Cost of Raw Material Consumed plus appropriate share of overheads based on normal operating capacity.
4. Stores, Spares & Packing Materials : At Cost (FIFO Method)

3 Tangible Assets and Depreciation

Tangible Assets are recorded at cost except Land less accumulated depreciation and impairment losses, if any. The company capitalizes all costs relating to acquisition and installation of Fixed Assets.
Borrowing costs are capitalized as part of qualifying fixed assets.
Subsequent expenditure related to an item of fixed asset is added to its book value only if it increases the future benefits from the existing asset beyond its previously assessed standard of performance. All other expenses on existing fixed assets, including day-to-day repair and maintenance expenditure and cost of replacing parts, are charged to the statement of profit and loss for the period during which such expenses are incurred.
Advances paid towards the acquisition of fixed assets outstanding at each balance sheet date are disclosed as "Capital Advances" under Long Term Loans and advances.
Gains or losses arising from derecognition of fixed assets are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit and loss when the asset is derecognized.

4 Intangible Assets

There is no Intangible Assets

5 Revenue Recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measured.

Sale of Goods

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

Income from Services

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

Interest income

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

Other Income

Other income is recognized on accrual basis.

6 Expenditure

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

7 Employees Retirement Benefits

(i) Short Term Employee Benefits

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

(ii) Post-Employment Benefit

Defined Contribution Plans

A defined contribution plan is a post-employment benefit plan under which the Company pays specified contributions to a separate entity. The Company makes specified monthly contributions towards Provident Fund, Superannuation Fund and Pension Scheme. The Company's contribution is recognised as an expense in the Profit and Loss Statement during the period in which the employee renders the related.

Defined Benefit Plans

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

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

8 Foreign Exchange Transactions

(i) Initial Recognition

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

(ii) Conversion

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

(iii) Exchange difference

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

9 Investments

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

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

10 Taxation

1. Current Tax is determined on the profit of the year in accordance with the provisions of the Income Tax Act, 1961.
2. Deferred Tax is calculated at the rates and laws that have been enacted or substantively enacted as at the Balance Sheet date and is recognized on timing difference that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax assets, subject to consideration of prudence, are recognized and carried forward only to the extent that they can be realized.
3. MAT CREDIT is not available

11 Borrowing Costs

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

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

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12 Segment Reporting

The company has considered business segment as the primary segment for disclosure. The company is primarily engaged in the Business of Manufacturing Machines which in the context of Accounting Standard 17 on Segment Reporting are considered the only two reportable segment.

13 Provisions, Contingent Liabilities and Contingent Assets

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

14 Earning Per Share

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

15 Cash Flow Statements

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

16 Operating Cycle

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

17 Use of estimates

The preparation of financial statements in conformity with Indian GAAP requires managements to make judgments, estimates and assumption that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

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

		(Amount in Rs.)	
18	Contingent liabilities and commitments (to the extent not provided for)	As at 31st March, 2024	As at 31st March, 2023
	Contingent liabilities	0.00	0.00
	Claims against the company not acknowledged as debt	0.00	0.00
	Guarantees	0.00	0.00
	Other money for which the company is contingently liable	0.00	0.00
	Commitments	0.00	0.00
	Estimated amount of contracts remaining to be executed on capital account and not provided for;	0.00	0.00
	Uncalled liability on shares and other investments partly paid	0.00	0.00
	Other commitments (specify nature).	0.00	0.00

**The Company does not have any Contigent Liabilities and Commitment.*

19 Title deeds of Immovable Property not held in name of the Company

Relevant line item in the Balance sheet	Description of item of property	Gross carrying value	Titie deeds held in the name of	Whether title deed holder is a promoter, director or relative of promoter*/director or employee of promoter/	Property held since which date	Reason for not being held in the name of the company** (also indicate if in dispute)
PPE	Land Building					
Investment property	Land Building					

PPE retired from active use and held for disposal	Land Building					
others						

**The Company does not have any Title deed of Immovable Property held in the name of company*

20 Security of current assets against borrowings from banks or financial institutions on the basis of security of current assets:

Quarter	Name of bank	Particulars of Securities Provided	Amount as per books of account	Amount as reported in the quarterly return/ statement	Amount of difference	Reason for material discrepancies
			0.00	0.00	0.00	
			0.00	0.00	0.00	

**The Company has not provided any current assets as security against borrowings from banks or financial institution.*

21 Utilisation of Borrowed funds and share premium taken both are applied for the purpose they were acquired.

22 The company has received information from vendor and service providers partially regarding their status under the Micro, Small and Medium Enterprises Development Act, 2006 and hence, disclosures relating to amounts unpaid as at the year end together with interest paid/payable under this Act is restricted as per the information provided by the management. Also as per the information provided by the management, interest is not paid under MSMED Act, 2006.

Or

Details of MSME

Particulars		2023-24	2022-23
The principal amount remaining unpaid to any supplier as at the end of accounting year	Principal	34,214.00	0.00
The interest due thereon remaining unpaid to any supplier as at the end of accounting year	Interest due closing	1,601.00	0.00
The amount of interest paid by the buyer under MSMED Act, 2006 along with the amounts of the payment made to the supplier beyond the appointed day during each accounting year Type your text	Interest paid +Principal paid during the year	0.00	0.00
The amount of interest due and payable for the period (where the principal has been paid but interest under the MSMED Act, 2006 but interest not paid)	Interest due and not paid	0.00	0.00
The amount of interest accrued and remaining unpaid at the end of accounting year	Interest accured	0.00	0.00
The amount of further interest due and payable even in the succeeding year, until such date when the interest dues as above are actually paid to the small enterprise, for the purpose of disallowance as a deductible expenditure under section 23 of MSMED Act 2006	Future interest	0.00	0.00

23 Additional Information

(Amount in Rs.)

	Particulars					For the year ended on	
						31st March, 2024	31st March, 2023
(a)	Value of Imports on C.I.F basis					0.00	0.00
(b)	Raw materials					0.00	0.00
(c)	Components and spare parts					0.00	0.00
(d)	Capital goods					0.00	0.00
(e)	Expenditure in Foreign Exchange					80.00	0.00
(f)	Earnings in Foreign Currency					249,129.00	0.00
(g)	Export of goods calculated on F.O.B. basis					249,209.00	111,010.00
(h)	Royalty, know-how, professional and consultation fees					0.00	0.00
(i)	Interest and dividend					0.00	0.00
(j)	Other income, indicating the nature thereof					0.00	0.00
(k)	Dividend Remitted in Foreign Currency					0.00	0.00

		Total			**0.00**	**0.00**
Components					0.00	0.00
Imported					0.00	0.00
Indigenous					0.00	0.00
		Total			**0.00**	**0.00**
Spares parts						
Imported					0.00	0.00
Indigenous					0.00	0.00
		Total			**0.00**	**0.00**

** As per the information provided by the management quantifying raw material is not possible .*

25 Details of loans given, investments made and security provided covered under section 186(4) of the Companies Act, 2013:-

(a) Loan Given - Year end Balances

						(Amount in Rs.)
Name of Party			**Purpose**		**As at 31st March, 2024**	**As at 31st March, 2023**
					0.00	0.00

(b) Loan Given - Amount given in current year (VLoans or Advances as granted to the promoters, directors, KMPs and other related parties)

						(Amount in Rs.)
Name of Party			**Purpose**		**During 2023-24**	**During 2022-23**
					0.00	**0.00**
				Total	**0.00**	**0.00**

**The Company has not given any Loan in this year.*

26 Employee Benefits :

The following tables set forth the status of liabilities of the company on A/c of Gratuity and the related plan assets as recognized in the balance sheet and the statement of profit & loss :-

(Amount in Rs.)

Particulars					**As at 31st March, 2024**	**As at 31st March, 2023**
Actuarial assumptions						
a.	**Discount Rate**				0.00%	0.00%
b.	**Rate of Increase in compensation levels**				0.00%	0.00%

c.	Rate of return on plan assets				0.00%	0.00%

I. **Changes in Present Value of obligations during the period**

a.	Present Value of Obligation as at the beginning of the period				0.00	0.00
b.	Acquisition adjustment				0.00	0.00
c.	Interest Cost				0.00	0.00
d.	Past Service Cost				0.00	0.00
e.	Current service cost				0.00	0.00
f.	Curtailment Cost / (Credit)				0.00	0.00
g.	Settlement Cost / (Credit)				0.00	0.00
h.	Benefit Paid				0.00	0.00
i.	Actuarial (gain)/ loss on obligations				0.00	0.00
j.	Present Value of Obligation as at the end of the period				0.00	0.00

(Amount in Rs.)

Particulars	As at 31st March, 2024	As at 31st March, 2023

II. **Changes in the fair value of plan assets during the period**

a.	Fair Value of Plan Assets at the beginning of the period	0.00	0.00
b.	Acquisition Adjustments	0.00	0.00
c.	Expected Return on Plan Assets	0.00	0.00
d.	Contributions	0.00	0.00
e.	Benefits Paid	0.00	0.00
f.	Actuarial Gain /(loss) on Plan Assets	0.00	0.00
g.	Fair Value of Plan Assets at the end of the period	0.00	0.00

III. Fair value of plan assets

a.	Fair value of plan asset at the beginning of period	0.00	0.00
b.	Acquisition adjustment	0.00	0.00
c.	Actual return on plan assets	0.00	0.00
d.	Contributions	0.00	0.00
e.	Benefits Paid	0.00	0.00
f.	Fair value of plan assets at the end of period	0.00	0.00
g.	Funded Status	0.00	0.00
h.	Excess of actual over expected return on plan assets	0.00	0.00

IV. Actuarial Gain / Loss recognised for the period

a.	Actuarial gain/(loss) for the period – Obligation				0.00	0.00
b.	Actuarial (gain)/loss for the period - Plan Assets				0.00	0.00
c.	Total (gain) / loss for the period				0.00	0.00
d.	Actuarial (gain) / loss recognized in the period				0.00	0.00
e.	Unrecognized actuarial (gains) / losses at the end of period				0.00	0.00

V. The amounts to be recognised in balance sheet and the statement of profit & loss

a.	Present Value of Obligation as at the end of the period				0.00	0.00
b.	Fair Value of Plan Assets as at the end of the period				0.00	0.00
c.	Funded Status				0.00	0.00

d.	Unrecognized Actuarial (gains) / losses				0.00	0.00
e.	Un recognised past service cost (non vested benefit)				0.00	0.00
f.	Net Liability Recognized in Balance Sheet				0.00	0.00

(Amount in Rs.)

Particulars	As at 31st March, 2024	As at 31st March, 2023

VI. Recognition of expenses of the enterprise

a.	Current service cost				0.00	0.00
b.	Past Service Cost				0.00	0.00
c.	Interest Cost				0.00	0.00
d.	Expected return on plan assets				0.00	0.00
e.	Curtailment Cost / (Credit)				0.00	0.00
f.	Settlement Cost / (Credit)				0.00	0.00
g.	Net actuarial (gain)/ loss recognized in the period				0.00	0.00
h.	Expenses Recognized in the statement of Profit & Loss				0.00	0.00

VII. Amount for the current period

a.	Present Value of Obligations at the end of the period				0.00	0.00
b.	Plan Assets				0.00	0.00
c.	Surplus (Deficit)				0.00	0.00
d.	Experience adjustments on plan liabilities (Loss)/Gain				0.00	0.00
e.	Experience adjustments on plan assets (Loss)/Gain				0.00	0.00

VIII. Reconciliation statement of expenses in the statement of profit & loss

a.	Present value of obligation as at end of period	0.00	0.00
b.	Present value of obligation as at the beginning of the period	0.00	0.00
c.	Benefit Paid :	0.00	0.00
	(i) Directly paid by the enterprises	0.00	0.00
	(ii) Payment made out of the fund	0.00	0.00
d.	Actual return on plan assets	0.00	0.00
e.	Expenses recognized in the statement of profit & loss	0.00	0.00

IX. Movement in the liability recognized in the balance sheet

a.	Opening Net liability	0.00	0.00
b.	Expenses as above	0.00	0.00
c.	Benefits paid directly by the enterprise	0.00	0.00
d.	Contributions paid into the fund	0.00	0.00
e.	Closing Net Liability	0.00	0.00

	Particulars	As at 31st March, 2024	As at 31st March, 2023
X.	Major Categories of plan assets (as percentage of total plan assets)		
a.	Property, Government securities, Bonds, equity shares, special deposits, Bank balance, Fixed deposits etc..	-	-
b.	Funds managed by Insurer		

27 The Company is meeting the applicability criteria under section 135 of the Companies Act, 2013 therefore Corporate Social Responsibility (CSR) for Financial year FY 2023-24

28 No employee is in receipt of remuneration exceeding in aggregate of Rs. 1,02,00,000/- if employed throughout the year or Rs. 8,50,000/- per month if employed for a part of the year.

29 The Directors have waived off their right to claim the sitting fees for the Board Meeting attended by them.

30 There are no indications of impairment on any individual cash generating assets or on cash generating units in the opinion of management and therefore no test of impairment is carried out.

31 All the known income and expenditure and assets and liabilities have been taken into account and that all the expenditure debited to the profit and loss account have been exclusively incurred for the purpose of the company's business.

32 Balance in the accounts of debtors, creditors and advances are subject to confirmation/ reconciliation/adjustment from the respective parties.

33 The loans and advances made by company are unsecured and treated as current assets and not prejudicial to the interest of the company.

34 The Company has not revalued its Property, Plant and Equipment.

35 The Company has not entered into any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of the Companies Act, 1956.

36 The Company neither holds any benami property nor any proceedings have been initiated or pending against the Company for holding benami property under the Benami Transactions (Prohibition) Act, 1988.

37 The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.

38 In the opinion of the board of directors the current assets, loan & advances are realisable in ordinary course of business at least equal to the amount at which they are stated in the Balance Sheet.

39 The Company has not been declared as a wilful defaulter by any bank or financial Institution or other lender during the current year as well as in previous year.

40 The Company does not have any such transaction which is not recorded in the books of accounts that has been surrendered or diclosed as income during the year in the tax assessments under the Income Tax Act, 1961.

41 The Company has not traded or invested in Crypto Currency or Virtual Currency during the current year and as well as in previous year.

42 The company has obtained the declaration from Directors stating therein that the amount so advanced to the company has not been given out of the funds borrowed/acquired from others by them.

43 Previous's Year Figures have been regrouped/reclassified wherever necessary to correspond with the current year's classification/disclosure.

Notes On Financial Statements For The Year Ended 31st March, 2024

EQUITY & LIABILITIES

1. Share Capital

NOTE A

	AS ON 31/03/2024		AS ON 31/03/2023	
(1) AUTHORISED SHARE CAPITAL	NO OF SHARES	AMOUNT(NOT ROUNDED OFF	NO. OF SHARES	AMOUNT(NOT ROUNDED OFF
	1,000,000.00	10,000,000.00	50,000.00	500,000.00
(2) ISSUED & FULLY SUBSCRIBED	NO OF SHARES	AMOUNT(NOT ROUNDED OFF	NO OF SHARES	AMOUNT(NOT ROUNDED OFF
Ritesh Sharma	11,885.00	118,850.00	9,000.00	90,000.00
Sonia Sharma	3,885.00	38,850.00	1,000.00	10,000.00
TOTAL	15,770.00	157,700.00	10,000.00	100,000.00
(3) PAR VALUE PER SHARE	NO OF SHARES	AMOUNT(NOT ROUNDED OFF	NO OF SHARES	AMOUNT(NOT ROUNDED OFF
	15,770.00	10.00	10,000.00	10.00

(4) The company has only one class of shares ie Equity shares.

Note No. 1 The Reconciliation of the No. of Shares outstanding at the beginning and at the end of the period

Particulars	Figures as at the end of 31/03/2024		Figures as at the end of 31/03/2023	
	Number	`	Number	`
Equity Shares:				
Shares outstanding at the beginning of the year	10,000	100,000	10,000	100,000
Shares Issued during the year	5,770	57,700	0	0
Shares bought back during the year	0	0	0	0
Sbares outstanding at the end of the year	**15,770**	**157,700**	**10,000**	**100,000**

Note No. 1(b) Right, Preferences and Restriction attached to Shares

Equity Shares

The company has only one class of Equity having a par value ` 10 per share.Each shareholders is eligible for one vote per share held.The dividend is proposed by the board of directors is subject to the approval of the shareholders in ensuing Annual General Meeting except in the case of the interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts in portion to their shareholding.

Note No. 1(c) Shares held by each sharesholder holding more than 5% of shares

Name of Shareholder	Figures as at the end of 31/03/2024		Figures as at the end of 31/03/2023	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Ritesh Sharma	11,885	75.00%	9,000.00	90.00%
Sonia Sharma	3,885	25.00%	1,000.00	10.00%

Note No. 1(d) Shareholding of Promoters & % of change during the Year

Shares held Promoters at the end of the year	Figures as at the end of 31/03/2024			Figures as at the end of previous reporting period		
	No. of Shares held	% of total shares	% Change	No. of Shares held	% of total shares	% Change
Ritesh Sharma	11,885	75%	-15%	9,000	90%	
Sonia Sharma	3,885	25%	15%	1,000	10%	

2. Reserves and Surplus

Particulars	Figures as at the end of 31/03/2024	Figures as at the end of 31/03/2023
	`	`
Retained earning:-		
Opening Balance	258,798.00	(363.00)
(+) Net Profit/(Loss) for the current year	844,044.00	259,171.00
(-) Written Back in Current Year	0.00	11.00
Total Retained Earning	**1,102,842.00**	**258,797.00**
Share Premium		
Ritesh Sharma	74,721.00	0.00
Sonia Sharma	74,721.00	0.00
Total Share Premium	**149,442.00**	**0.00**
Total Reserve & Surplus	**1,252,284.000**	**258,797.000**

3. Long Term Borrowings

Particulars	Figures as at the end of 31/03/2024	Figures as at the end of 31/03/2023
Secured Loan (Secured against hypothecation of Property, Plant & Machinery of the company)	163,642.00	0.00
Total (a)	**163,642.00**	**0.00**
Unsecured Loan		
From Directors & Their Relatives	43,769.00	234,944.00
From Body Corporates	0.00	0.00
Total (b)	**43,769.00**	**234,944.00**
Total (a+b)	**207,411.00**	**234,944.00**

4. Deferred Tax Liabilities/ Assets

In accordance with the accounting standard AS-22 "Accounting for tax on income" issued by "The Institute of Chartered Accountant of India" consequently deferred taxes have been recognised in respect of following items of timing differences between accounting income and taxable income.

Items of timing difference	Accumulated Defereed Tax Assets/(Liabilities) as at 31.03.2023	(Charged)/Credit during the year	Balance Assets (Liabilities) as at 31.03.2024

Depreciation	(11.00)	1,431.00	1,421.00
Total	**(11.00)**	**1,431.00**	**1,421.00**

5. Short Term Borrowing

Particulars	Figures as at the end of 31/03/2024	Figures as at the end of 31/03/2023
From Bank (Secured)	764,710.00	353,120.00
From Bank (Unsecured)	1,014,824.00	227,291.00
Current Maturities of Long Term debts	0.00	0.00
Total	**1,779,534.00**	**580,411.00**

6. Trade Payable

Particulars	Figures as at the end of 31/03/2024	Figures as at the end of 31/03/2023
Sundry Creditors	2,296,083.00	1,226,382.00
Total	**2,296,083.00**	**1,226,382.00**

Note No. 6 (a) The disclosures of amount payable to entities covered under Micro, Small and Medium Enterprises Development Act, 2006 as required by Schedule III of the Companies Act, 2013, are as follows:

Particulars	Figures as at the end of 31/03/2024	Figures as at the end of 31/03/2023
Trade Payable		
(a). Total outstanding dues of Micro, Small and medium Enterprises	34,214.00	0.00
(b). Total outstanding dues of Other payable against expenses other than Micro, Small and Medium Enterprises.	2,261,869.00	1,226,382.00
Total	**2,296,083.00**	**1,226,382.00**

7. Other Current Liabilities

Particulars	Figures as at the end of 31/03/2024	Figures as at the end of 31/03/2023
Statutory Liabilities	60,070.00	21,049.00
Other Payable Against Expenses	22,563.00	54,657.00
Advance Received from Parties	268,669.00	362,626.00
Cash Credit Facility	554,919.00	0.00
Total	**906,221.00**	**438,332.00**

8. Short Term Provisions

Particulars	Figures as at the end of 31/03/2024	Figures as at the end of 31/03/2023

Income Tax Provision	186,086.00	53,794.00
Total	**186,086.00**	**53,794.00**

9. Long Term Loan & Advances

Particulars	Figures as at the end of 31/03/2024	Figures as at the end of 31/03/2023
	`	`
	0.00	0.00
Total	**0.00**	**0.00**

Note No. 9(a) Loan & Advance in the nature of loan outstanding from promnters, directors, KMPs and related parties

Particulars	Figures as at the end of 31/03/2024		Figures as at the end of 31/03/2023	
	`	%	`	%
Promoters	0.00	0.00	0.00	0.00
Directors	0.00	0.00	0.00	0.00
KMPs	0.00	0.00	0.00	0.00
Related Parties	0.00	0.00	0.00	0.00
Total	**0.00**	**0.00**	**0.00**	**0.00**

10. Non- Current Investment

Particulars	Figures as at the end of 31/03/2024	Figures as at the end of 31/03/2023
	`	`
Fixed Deposit	2,700.00	0.00
Total	**2,700.00**	**0.00**

11. Other Non-Current Assets

Particulars	Figures as at the end of 31/03/2024	Figures as at the end of 31/03/2023
	`	`
Security Deposit	3,258.00	2,742.00
Total	**3,258.00**	**2,742.00**

12. Current Investment

Particulars	Figures as at the end of 31/03/2024	Figures as at the end of 31/03/2023
	`	`
Fixed Deposit	84,209.00	2,700.00
Total	**84,209.00**	**2,700.00**

13. Inventories

Particulars	Figures as at the end of 31/03/2024	Figures as at the end of 31/03/2023
	`	`
Value and Certified by the Management Raw Materials & Finished Goods	1,248,851.00	718,494.00

Total	**1,248,851.00**	**718,494.00**

14. Trade Receivable

Particulars	Figures as at the end of 31/03/2024	Figures as at the end of 31/03/2023
	₹	₹
Unsecured, Considered Goods		
Trade receivables outstanding for a period exceeding six months from the date they are due for payment	515,173.00	498,821.00
Other Trade receivables	1,837,594.00	544,452.00
Total	**2,352,767.00**	**1,043,273.00**

15. Cash & Cash Equivalent

Particulars	Figures as at the end of 31/03/2024	Figures as at the end of 31/03/2023
	₹	₹
Balance with Bank - current A/c	5,866.00	9,207.00
Cash on hand	66,127.00	3,886.00
Total	**71,993.00**	**13,093.00**

16. Short-Term Loans and Advances

Particulars	Figures as at the end of 31/03/2024	Figures as at the end of 31/03/2023
	₹	₹
Advances Recoverable in Cash or in Kind	0.00	0.00
Advance to Parties	1,055,093.00	855,783.00
Advance to Employees	3,400.00	1,219.00
Capital Advance	1,218,386.00	0.00
Total	**2,276,879.00**	**857,002.00**

Note No. 16(a) Loan & Advance in the nature of loan outstanding from promoters, directors, KMPs and related parties

Particulars	Figures as at the end of 31/03/2024		Figures as at the end of 31/03/2023	
	₹	%	₹	%
Promoters	0.00	0.00	0.00	0.00
Directors	0.00	0.00	0.00	0.00
KMPs	0.00	0.00	0.00	0.00
Related Parties	0.00	0.00	0.00	0.00
Total	**0.00**	**0.00**	**0.00**	**0.00**

17. Other Current Assets

Particulars	Figures as at the end of 31/03/2024	Figures as at the end of 31/03/2023
	₹	₹
GST	0.00	72,999.00
TDS	91,845.00	5,013.00
Reimbursement	3,962.00	55.00
Bank Overdraft	245,452.00	0.00
Total	**341,259.00**	**78,067.00**

18. Revenue from operations

Particulars	Figures as at the end of 31/03/2024	Figures as at the end of 31/03/2023
Sale	9,488,649.00	3,389,028.00
Export	249,209.00	111,010.00
Construction Work	258,854.00	0.00
Total	**9,996,712.00**	**3,500,038.00**

19. Other Incomes

Particulars	Figures as at the end of 31/03/2024	Figures as at the end of 31/03/2023
Conveyance	0.00	50.00
Design & Consulting Charges	0.00	30,000.00
Discount	137.00	0.00
Dismantalling Work	61,100.00	0.00
Duty Drawback	4,851.00	278.00
Exchange Rate Difference	10,531.00	0.00
FD Interest	5,544.00	0.00
Freight & Forwarding Charges	25,085.00	9,567.00
Installation Charges	475.00	48,000.00
Insurance	19.00	30.00
Loading & Labour Charges	9.00	132.00
Packing Charges	3,994.00	140.00
Rate Difference	795.00	0.00
Repairs Charges	26,937.00	2,330.00
Service Charge	7,339.00	7,220.00
Short & Excess	20.00	0.00
Total	**146,836.00**	**97,747.00**

20. Raw Material, Work-in-Progress & Finished Goods Consumed & Packaging

Particulars	Figures as at the end of 31/03/2024	Figures as at the end of 31/03/2023
Opening Stock of Raw Material & Packing Material	718,494.00	0.00
Add: Purchase		
Purchase of Raw Material & Packing Materials	8,825,351.00	3,630,968.00
Less:		

Closing Stock of Raw Material & Packing Material	1,248,851.00	718,494.00
Total	**8,294,994.00**	**2,912,474.00**

21. Change in Inventories

Particulars	Figures as at the end of 31/03/2024	Figures as at the end of 31/03/2023
Opening Stock of Finished Goods	0.00	0.00
Closing Stock of Finished Goods	0.00	0.00
Total	**0.00**	**0.00**

22. Employees Benefit expenses

Particulars	Figures as at the end of 31/03/2024	Figures as at the end of 31/03/2023
Wages & Salary	188,916.00	117,742.00
Staff Welfare Expenses	11,662.00	7,277.00
Total	**200,578.00**	**125,019.00**

23. Financial Cost

Particulars	Figures as at the end of 31/03/2024	Figures as at the end of 31/03/2023
Interest on loans/ bank charges	109,655.00	5,931.00
Total	109,655.00	5,931.00

24. Other Expenses

Particulars	Figures as at the end of 31/03/2024	Figures as at the end of 31/03/2023
Direct Expenses		
Clearing & Forwarding Charges	0.00	0.00
Consumables	3,989.00	2,872.00
Custom & Other Exp.	1,502.00	0.00
Detention Charges	1,291.00	0.00
Electricity Exp.	13,401.00	7,626.00
Factory Expense	8,201.00	4,893.00
Freight Inward	25,609.00	0.00

Jobwork	89,880.00	0.00
Total	**143,873.00**	**15,391.00**
Indirect Expenses		
Advertisement Exp.	10,129.00	2,051.00
Bad Debts	68.00	0.00
Bank Charges	11,225.00	12,184.00
Boarding & Lodging	87.00	1.00
Commission expenses	55,683.00	56,261.00
Discount	0.00	60.00
Diwali Expense	1,883.00	999.00
Donation	0.00	0.00
Entertainment	3,469.00	1,023.00
Exchange Rate Difference	0.00	3,369.00
Exhibition Charges	19,197.00	3,876.00
Fee & Interest on statutory dues	694.00	488.00
Freight Charges Outward	38,967.00	28,606.00
General Expense	40,624.00	16,376.00
Installation Charges	10.00	117.00
Insurance Expenses	10,193.00	1,702.00
Interest	1,601.00	0.00
Internet Expenses	130.00	174.00
Jobwork	9,505.00	27,948.00
Loading & Labour	3,789.00	2,564.00
Loan Processing & Documentation Charges	25,808.00	11,251.00
Office Expenses	701.00	304.00
Packing & Forwarding	2,303.00	882.00
Printing & Stationery	2,296.00	2,516.00
Professional Charges	12,321.00	4,683.00
Postage & Courier	1,920.00	690.00
Rate Difference	0.00	40.00
Rent Expenses	1,523.00	0.00
Repair & Maintenance Expenses.	14,270.00	8,970.00
Security Service Charges	3,348.00	1,120.00
Short & Excess	0.00	5.00
Sponsorship	0.00	6,240.00
Trademark Fee	0.00	180.00
Telephone Exp.	1,700.00	1,282.00
Travelling & Conveyance Exp	35,840.00	20,226.00
Travelling Reimbursement	180.00	0.00
Auditor Remuneration		
a) Audit Fees	450.00	210.00
b) ROC Fees	2,046.00	250.00
c) Company Law Matters	0.00	0.00
Total	**311,960.00**	**216,648.00**
Grand Total (a+b)	**455,833.00**	**232,039.00**

Note No. 6(b) Ageing Schedule of Trade Payable is as below

As at March 31, 2024

	Not due	Outstanding for following periods from due date of payment				Total
		Less than 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed dues-MSME		34,086.00	0.00	0.00	0.00	34,086.00
Undisputed dues-Other		2,253,760.00	7,837.00	0.00	0.00	2,261,597.00
Disputed dues-MSME		0.00	0.00	0.00	0.00	0.00
Disputed dues-Other		0.00	0.00	0.00	0.00	0.00
Total Trade Payable	0	2,287,846.00	7,837.00	0.00	0.00	2,295,683.00

As at March 31, 2023

	Not due	Outstanding for following periods from dne date of payment				Total
		Less than 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed dues-MSME		0.00	0.00	0.00	0.00	0.00
Undisputed dues-Other		1,226,288.00	94.00	0.00	0.00	1,226,382.00
Disputed dues-MSME		0.00	0.00	0.00	0.00	0.00
Disputed dues-Other		0.00	0.00	0.00	0.00	0.00
Total Trade Payable	0.00	1,226,288.00	94.00	0.00	0.00	1,226,382.00

Note No. 12 (a) Trade Receivables ageing schedule

As at March 31, 2024

Particulars	Not Due	Outstanding for following periods from due date of payment					Total
		Less than 6 months	6 months-1 year	1-2 years	2-3 years	More than 3 years	
Undisputed-considered good		1,837,594.00	258,763.00	256,411.00	0.00	0.00	2,352,768.00
Undisputed-considered doubtful		0.00	0.00	0.00	0.00	0.00	0.00
Disputed-considered good		0.00	0.00	0.00	0.00	0.00	0.00
Disputed-considered doubtful		0.00	0.00	0.00	0.00	0.00	0.00
Total Trade Receivables	0.00	1,837,594.00	258,763.00	256,411.00	0.00	0.00	2,352,768.00

As at March 31, 2023

Particulars	Not Due	Outstanding for following periods from due date of payment					Total
		Less than 6 months	6 months-1 year	1-2 years	2-3 years	More than 3 years	
Undisputed-considered good		544,452.00	482,355.00	0.00	0.00	0.00	1,026,807.00
Undisputed-considered doubtful		0.00	0.00	0.00	0.00	0.00	0.00
Disputed-considered good		0.00	0.00	0.00	0.00	0.00	0.00
Disputed-considered doubtful		0.00	0.00	0.00	0.00	0.00	0.00
Total Trade Receivables	0.00	544,452.00	482,355.00	0.00	0.00	0.00	1,026,807.00

25. Related Party Disclosure

(A) Related Parties and their relationship :

I. Key Management Personnel [Para 3(d) of AS-18]:

1 Mr Ritesh Sharma Director
2 Mrs. Sonia Sharma Director

II. Relative of Key Managerial Personnel:

NA

(B) Related Parties Transactions:

Nature of Transaction	Nature of Transaction	Amount of transaction in Rs.				Outstanding Balance at the end of the Current year	Outstanding Balance at the end of the Previous year
		During Current Year		During Previous year			
		Receipt	Payment	Receipt	Payment		
1. Transaction during the year Key Management Personnel							
Mrs. Sonia Sh	Loan	37,360.00	89,311.00	0.00	0.00	710.00	52,661.00
	Salary	0.00	10,200.00	0.00	0.00	0.00	0.00
Mr Ritesh Sha	Loan	92,021.00	231,245.00	0.00	0.00	43,058.00	182,283.00
	Salary	0.00	18,000.00	0.00	0.00	7,887.00	0.00
2. Enterprises in which Key Management Personnel is interested:							
NA		0.00	0.00	0.00	0.00	0.00	0.00

Contingent Liabilities

Note No. 2.25 Claims against the company not acknowledged as debts:

CURRENT YEAR: NIL
PREVIOUS YEAR: NIL

Note No. 2.26 Estimated amount of contracts remaining to be executed on capital account and not provided for:

CURRENT YEAR: NIL
PREVIOUS YEAR: NIL

Note No. 2.27 In the opinion of the Board of Directors, the current assets, loans and advances have a value on realization in the ordinary course of business at least equal to the amount at which they are stated in the Balance Sheet.

Note No. 2.28 Balances with Trade Receivables / Trade Payables and Loans & advances are Subject to confirmation

Note No. 2.29 The ratios as per the latest amendment to Schedule III are as below:

		Year ended March 31, 2024	Year ended March 31, 2023
1	**Current Ratio** (Total current assets/Current liabilities) [Current liabilities: Total current liabilities - Current maturities of non-current borrowings and lease obligations]	1.23	1.18
2	**Net Debt Equity Ratio** (Net debts/ Average equity) [Net debt: Non-current borrowings + Current borrowings + Non-current and current lease liabilities - Current investments - Cash and cash equivalents - Other balances with banks (including non-current earmarked balances)] [Equity: Equity share capital + Other equity + Hybrid perpetual securities]	6.90	9.85
3	**Debt service coverage ratio** (EBIT/(Net finance charges + Interest income from group companies + Scheduled principal repayments of non-current borrowings and lease obligations (excluding prepayments) during the period)) [Net finance charges: Finance costs (excluding interest on current borrowings) - Interest income - Dividend income from current investments - Net gain/(loss) on sale of current investments]	9.38	0.22
4	**Return on Equity (%)** (Profit after tax (PAT)/ Average Equity) [Equity: Equity share capital + Other equity + Hybrid perpetual securities]	1.12	1.99
5	**Inventory turnover ratio (in days)"** (Average inventory/Sale of products in days)	0.56	10.01
6	**Debtors turnover ratio (in days)** (Average trade receivables/Turnover in days) [Turnover: Revenue from operations]	0.17	3.45
7	**Trade payables turnover ratio (in days)** (Average Trade Payables/Expenses) [Expenses: Total Expenses - Finance Cost - Depreciation and Amortisation Expense - Employee Benefit Expenses in respect of Retirement Benefits - Other expenses with respect to Royalty, Rates & Taxes, Provision for Doubtful Debts & Advances, Provision for Impairment and Foreign Exchange Gain/Loss]	3.86	2.96
8	**Net capital turnover ratio (in days)** (Average working capital/Turnover) [Working capital: Current assets - Current liabilities] [Current liabilities: Total current liabilities - Current maturities of long-term debt and leases] [Turnover: Revenue from operations]	0.08	8.64
9	**Net profit ratio (%)*** (Net profit after tax/Turnover) [Turnover: Revenue from operations]	0.08	0.07

10	**Return on Capital Employed (%)"** (EBIT/Average capital employed) [Capital Employed: Equity share capital + Other equity + Hybrid perpetual securities + Non current borrowings + Current borrowings + Current maturities of long-term debt and leases + Deferred tax liabilities] [EBIT: Profit before taxes +/(-) Exceptional items + Net finance charges] [Net finance charges: Finance costs - Interest income - Dividend income from current investments - Net gain/(loss) on sale of current investments]	0.22	0.63
11	**Return on investment (%)** (Net gain/(loss) on sale/fair value changes of mutual funds/Average investment funds in current investments)	19.42	13.77

Note No. 2.30 Previous year's figures have been regrouped /rearranged wherever necessary to make them comparable with current year's figures.

The notes are integral part of these financial statements.

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

Neeraj Vaish

Partner

M.No. :092278

Place : Delhi
Date : 05/09/2024
ROC UDIN : 24092278BKDFQW1944
UDIN :

For TIPCO ENGINEERING INDIA PVT. LTD.

For and on behalf of the Board

For TIPCO ENGINEERING INDIA PVT. LTD.

Director

Director
Ritesh Sharma
DIN NO:08358943

Director

Director
Sonia Sharma
DIN NO:09341298

(All amounts in Rupees,Rounded Off to Nearest Hundered)

9. Property, Plant & Equipment & Intangible As Depreciation as per Companies Act 2013

Particulars	GROSS BLOCK				DEPRECIATION				NET BLOCK	
	Cost as at 01.04.23	Additions during the year	Deletions during the year	Cost as at 31.03.24	Depreciation as at 01.04.23	For the year for the period	On deletions	Depreciation as at 31.03.24	As at 31.03.23	As at 31.03.24
Apple Ultra Watch	807.00	0.00	0.00	807.00	37.00	139.00	0.00	176.00	770.00	631.00
Bandsaw Metal Cutting Machine 9"	780.00	0.00	0.00	780.00	136.00	117.00	0.00	253.00	644.00	527.00
Cnc Turning Machine	8,000.00	0.00	0.00	8,000.00	1,357.00	1,202.00	0.00	2,559.00	6,643.00	5,441.00
Fixed Assets1	456.00	0.00	0.00	456.00	36.00	76.00	0.00	112.00	420.00	344.00
Fixed Assets 2	168.00	0.00	0.00	168.00	9.00	29.00	0.00	38.00	160.00	130.00
Fixed Assets 3	847.00	0.00	0.00	847.00	44.00	145.00	0.00	189.00	803.00	658.00
Fridge	1,000.00	0.00	0.00	1,000.00	150.00	154.00	0.00	304.00	850.00	696.00
Generator 125 Kva Silent Dg Set 1	160.00	0.00	0.00	160.00	24.00	25.00	0.00	49.00	136.00	111.00
Generator 125 Kva Silent Dg Set 2	7,729.00	0.00	0.00	7,729.00	1,131.00	1,194.00	0.00	2,325.00	6,598.00	5,404.00
Intex Ups	20.00	0.00	0.00	20.00	1.00	3.00	0.00	4.00	19.00	16.00
Microtek Ups 650Va	21.00	20.00	0.00	41.00	3.00	6.00	0.00	9.00	17.00	32.00
Used Cnc Turning Centre	24,350.00	0.00	0.00	24,350.00	4,190.00	3,649.00	0.00	7,839.00	20,160.00	16,511.00
Welding Machine	650.00	600.00	0.00	1,250.00	89.00	157.00	0.00	246.00	561.00	1,004.00
Mobile 2	102.00	0.00	0.00	102.00	14.00	16.00	0.00	30.00	88.00	72.00
Mobile 3	114.00	0.00	0.00	114.00	14.00	18.00	0.00	32.00	100.00	82.00
Mobile 4	170.00	0.00	0.00	170.00	17.00	28.00	0.00	45.00	153.00	125.00
Mobile 5	356.00	0.00	0.00	356.00	27.00	59.00	0.00	86.00	329.00	270.00
Mobile Phone	106.00	0.00	0.00	106.00	19.00	16.00	0.00	35.00	87.00	71.00
Zebronics Projector Lp 2800	90.00	0.00	0.00	90.00	1.00	16.00	0.00	17.00	89.00	73.00
Cnc Turning Centre Model Puma 3100 Uly With Fanuc	0.00	137,462.00	0.00	137,462.00	0.00	19,442.00	0.00	19,442.00	0.00	118,020.00
Farrata Fan	0.00	184.00	0.00	184.00	0.00	24.00	0.00	24.00	0.00	160.00
Innova Hycross Hybrid Zx	0.00	29,990.00	0.00	29,990.00	0.00	6,986.00	0.00	6,986.00	0.00	23,004.00
Intercom Telephone Machine	0.00	127.00	0.00	127.00	0.00	9.00	0.00	9.00	0.00	118.00
I Pad	0.00	350.00	0.00	350.00	0.00	60.00	0.00	60.00	0.00	290.00
Jfy Brand Cnc Laser Cutting Machine	0.00	57,897.00	0.00	57,897.00	0.00	9,792.00	0.00	9,792.00	0.00	48,105.00

Lloyd Split A.C. (1Ton) 3Star	0.00	227.00	0.00	227.00	0.00	33.00	0.00	33.00	0.00	194.00
Micrnteck Ups 650Kva 2	0.00	21.00	0.00	21.00	0.00	2.00	0.00	2.00	0.00	19.00
Mobile	0.00	615.00	0.00	615.00	0.00	105.00	0.00	105.00	0.00	510.00
Mobile 6	0.00	180.00	0.00	180.00	0.00	24.00	0.00	24.00	0.00	156.00
Mobile 7	0.00	100.00	0.00	100.00	0.00	12.00	0.00	12.00	0.00	88.00
Mobile 8	0.00	122.00	0.00	122.00	0.00	14.00	0.00	14.00	0.00	108.00
Oneplus Ipad 256Wi	0.00	339.00	0.00	339.00	0.00	15.00	0.00	15.00	0.00	324.00
Oraino Charger 163D+M53 Usb	0.00	3.00	0.00	3.00	0.00	0.00	0.00	0.00	0.00	3.00
Pendrive	0.00	10.00	0.00	10.00	0.00	1.00	0.00	1.00	0.00	9.00
Polishing Machine Model :Xyd-Yt	0.00	9,400.00	0.00	9,400.00	0.00	739.00	0.00	739.00	0.00	8,661.00
Power Bank 20000 Mah	0.00	16.00	0.00	16.00	0.00	3.00	0.00	3.00	0.00	13.00
Professional Rtt Platform Device	0.00	1,216.00	0.00	1,216.00	0.00	96.00	0.00	96.00	0.00	1,120.00
Wall Fan	0.00	44.00	0.00	44.00	0.00	4.00	0.00	4.00	0.00	40.00
Zebronics Graphics Card 4Gb	0.00	33.00	0.00	33.00	0.00	5.00	0.00	5.00	0.00	28.00
Zebronics Ups Battery	0.00	12.00	0.00	12.00	0.00	2.00	0.00	2.00	0.00	10.00
Dell Keyboard & Mouse 1	8.00	0.00	0.00	8.00	4.00	3.00	0.00	7.00	4.00	1.00
Dell Keyboard & Mouse 2	3.00	0.00	0.00	3.00	1.00	1.00	0.00	2.00	2.00	1.00
Dell Keyboard & Mouse 3	5.00	0.00	0.00	5.00	1.00	2.00	0.00	3.00	4.00	2.00
Dell Laptop	598.00	0.00	0.00	598.00	147.00	285.00	0.00	432.00	451.00	166.00
Dell Mouse1	3.00	0.00	0.00	3.00	1.00	1.00	0.00	2.00	1.00	1.00
Dell Mouse 2	9.00	0.00	0.00	9.00	2.00	5.00	0.00	7.00	7.00	2.00
Desktop	145.00	223.00	0.00	368.00	28.00	188.00	0.00	216.00	117.00	152.00
Hp Mouse1	3.00	0.00	0.00	3.00	1.00	2.00	0.00	3.00	2.00	0.00
Hp Mouse2	10.00	0.00	0.00	10.00	1.00	5.00	0.00	6.00	8.00	4.00
Hp 108W Laserjet Wifi Printer	111.00	0.00	0.00	111.00	10.00	64.00	0.00	74.00	101.00	37.00
Led Monitor 1	110.00	0.00	0.00	110.00	21.00	56.00	0.00	77.00	89.00	33.00
Led Monitor 2	104.00	0.00	0.00	104.00	12.00	58.00	0.00	70.00	93.00	34.00
Lenovo 45W Laptop Charger	10.00	0.00	0.00	10.00	2.00	5.00	0.00	7.00	9.00	3.00
Sandisk 1Tb Ssd	89.00	111.00	0.00	200.00	29.00	92.00	0.00	121.00	60.00	79.00
Sap Software	8,086.00	0.00	0.00	8,086.00	1,541.00	4,134.00	0.00	5,675.00	6,545.00	2,411.00
Solidcam Software	2,150.00	0.00	0.00	2,150.00	141.00	1,269.00	0.00	1,410.00	2,009.00	740.00
Workstation	466.00	0.00	0.00	466.00	92.00	236.00	0.00	328.00	374.00	138.00
Dell Usb Keyboard Kb 216	0.00	4.00	0.00	4.00	0.00	1.00	0.00	1.00	0.00	3.00
Dell Usb Mouse 116	0.00	5.00	0.00	5.00	0.00	1.00	0.00	1.00	0.00	4.00

Desktop2	0.00	95.00	0.00	95.00	0.00	25.00	0.00	25.00	0.00	70.00
Desktop Power Cord	0.00	1.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	1.00
Desktop Ram 8Gb	0.00	8.00	0.00	8.00	0.00	4.00	0.00	4.00	0.00	4.00
Sandisk Ultra 128 Gb Usb Pendrive	0.00	9.00	0.00	9.00	0.00	4.00	0.00	4.00	0.00	5.00
Software: Window 10Pro	0.00	16.00	0.00	16.00	0.00	8.00	0.00	8.00	0.00	8.00
Tally Prime	0.00	510.00	0.00	510.00	0.00	304.00	0.00	304.00	0.00	206.00
Vga Cable 1.5M	0.00	2.00	0.00	2.00	0.00	0.00	0.00	0.00	0.00	2.00
Tata Nexon Car (Xm)	0.00	10,860.00	0.00	10,860.00	0.00	2,530.00	0.00	2,530.00	0.00	8,330.00
Chair	360.00	0.00	0.00	360.00	27.00	86.00	0.00	113.00	333.00	247.00
TOTAL	**58,196.00**	**250,812.00**	**0.00**	**309,008.00**	**9,360.00**	**53,786.00**	**0.00**	**63,146.00**	**48,836.00**	**245,859.00**

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MITTAL VAISH & CO
Firm Registration No. (FRN) 013622N
Chartered Accountants

Neeraj Vaish
Partner
M.No. : 092278
Date: 05/09/2024
Place : Delhi
ROC UDIN : 24092278BKDFQW1944

UDIN :

For and on behalf of the Board

For TIPCO ENGINEERING INDIA PVT. LTD.
Director

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Ritesh Sharma
DIN NO:08358943

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Sonia Sharma
DIN NO:09341298