

SETH & ASSOCIATES

Chartered Accountants

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INDEPENDENT AUDITOR'S REPORT

To,
The Members of TankUp Engineers Private Limited
Report on the Audit of Standalone Financial Statements

Opinion

- 1 We have audited the standalone financial statements of TankUp Engineers Private Limited ('the Company'), which comprises the Balance Sheet as at 31-Mar-2023 and the Statement of Profit and Loss, statement of changes in equity and notes to financial statements including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31-Mar-2023, and its Profit, changes in equity for the year ended on that date.

Basis for Opinion

- 2 We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Companies Act 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Information Other than the Standalone Financial Statements and Auditor's Report Thereon

- 3 The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the standalone financial statements and our auditor's report thereon.

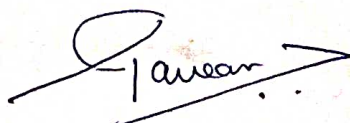
Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.


In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

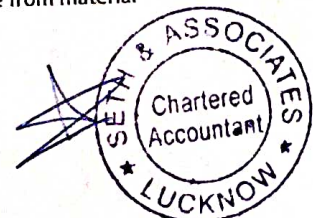
If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibility of Management for the Standalone Financial Statements

- 4 The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.







In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

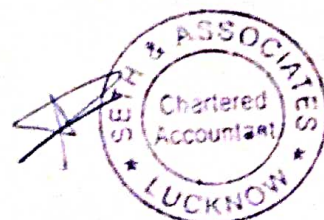
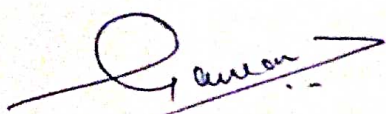
Those Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibility for the Audit of Financial Statements

5. a.) Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.
- b.) As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management
 - Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern
 - Evaluate the overall presentation, structure and content of the Financial Statements, including the disclosures, and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation
- c.) Materiality is the magnitude of misstatements in the Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in
- planning the scope of our audit work and in evaluating the results of our work; and
 - to evaluate the effect of any identified misstatements in the Financial Statements.
- d.) We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- e.) We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

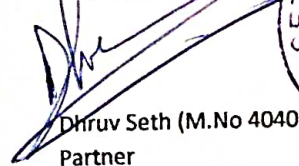
- 6 The Companies (Auditor's Report) Order, 2016 issued by the Government of India in terms of Section 143 (11) of the Act is not applicable on the company being small company.
- 7 As required by Section 143 (3) of the Act, we report that:
We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- a.) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

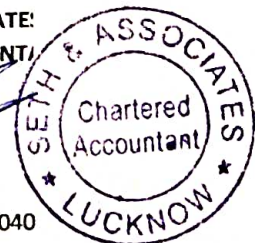


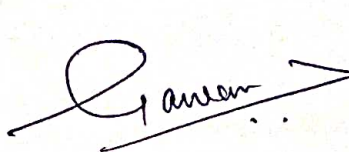

- b.) The Balance Sheet and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
- c.) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- d.) On the basis of the written representations received from the directors as on 31-Mar-2023 taken on record by the Board of Directors, none of the directors is disqualified as on 31-Mar-2023 from being appointed as a director in terms of section 164(2) of the Act.
- e.) Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")- is not applicable on the company.
- f.) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company does not have any pending litigations which would impact its financial position.
- ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
- iv). The Management has represented that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in other persons or entities, including foreign entities ("Intermediaries") with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- v) The management has represented, that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the Company from any person(s) or entity(is), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
- (vi) Based on such audit procedures that the auditor has considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.
- (vii) No dividend has been declared or paid during the year by the Company.
- viii) As proviso to rule 3(1) of the Companies (Accounts) Rules is applicable for the company only with w.e.f. from 1st April 2023. reporting under Rule 11(g) of the Companies (Audit & Auditors) Rules 2014 is not applicable.

Place: Lucknow
Date: 24-Jul-2023
UDIN: -23404028BGXJCG8604

For SETH & ASSOCIATE:
CHARTERED ACCOUNTANT
FRN No 001167C


Dhruv Seth (M.No 4040
Partner



TANKUP ENGINEERS PRIVATE LIMITED

BALANCE SHEET AS AT 31-MAR-2023

Rupees in Thousands

1	2	3	4
Particulars	Note No	Figures as at the end of current reporting period (In Rs.) 31-Mar-2023	Figures as at the end of the previous reporting period (In Rs.) 31-Mar-2022
1	2	3	4
I. EQUITY AND LIABILITIES			
(1) SHAREHOLDER'S FUND			
a. Share Capital	4	2,500.00	1,500.00
b. Reserves & Surplus	5	8,599.87	433.88
c. Money received against share warrants		0.00	1,933.88
(2) Share application money pending allotment		0.00	0.00
(3) Non-Current Liabilities			
(a) Long-term borrowings	7	8,939.65	7,648.31
(b) Deferred tax liabilities (Net)	8	0.00	73.08
(c) Other Long term liabilities		0.00	0.00
(d) Long-term provisions	10	260.44	9,200.09
(4) Current Liabilities			
(a) Short-term borrowings	11	16,726.11	6,529.74
(b) Trade payables	43		
(A) Total Outstanding dues of Micro Enterprises and small Enterprises		0.00	6,430.04
(B) Total Outstanding dues of creditors other than Micro Enterprises and small Enterprises		37,677.31	0.00
(c) Other current liabilities	12	10,860.54	544.05
(d) Short-term provisions	13	727.06	65,991.02
TOTAL		86,290.97	23,203.26
II. ASSETS			
(1) Non-Current Assets			
(a) Property, Plant & Equipment and Intangible assets)			
(i) Property Plant and Equipment	14	7,799.00	7,268.47
(ii) Intangible Assets	14	0.00	0.00
(iii) Capital Work-in-Progress		0.00	0.00
(iv) Intangible assets under development		0.00	0.00
(b) Non-current investments	15	0.00	0.00
(c) Deferred Tax Assets (net)	8	54.41	0.00
(d) Long term loans and advances	16	0.00	0.00
(e) Other Non-current assets	17	500.00	8,353.41
(2) Current Assets			
(a) Current investments	18	0.00	0.00
(b) Inventories	19	35,260.71	8,969.81
(c) Trade Receivables	20	31,999.15	794.08
(d) Cash and Bank Balances	21	3,069.51	1,164.35
(e) Short term loans and advances	22	1,806.65	2,042.10
(f) Other current assets	23	5,801.54	77,937.56
TOTAL		86,290.97	23,203.27

Significant Accounting Policies

See accompanying notes to the financial statements which form part of these accounts

AUDIT REPORT

In terms of our Report of even date attached

For SETH & ASSOCIATES

CHARTERED ACCOUNTANTS

FRN No 001167C

Gaurav Seth (M.No 404028)

Partner



UDIN: -23404028BGXJCG8604

Place: Lucknow

Date: 24-Jul-2023

Gaurav Lath

DIRECTOR

DIN- 00581405

Pankhuri Lath

DIRECTOR

DIN- 08946028

TANKUP ENGINEERS PRIVATE LIMITED
PROFIT & LOSS STATEMENT FOR THE YEAR ENDED 31-MAR-2023

Rupees in Thousands

Particulars	Note No	Figures for the current reporting period from 1-Apr-2022 to 31-Mar-2023	Figures for the previous reporting period from 1-Apr-2021 to 31-Mar-2022
1	2	3	4
I. Revenue from Operations	30	118,107.05	13,978.45
II. Other Income	31	386.85	2.56
III. Total Income (I+II)		118,493.90	13,981.01
IV. EXPENSES			
Cost of materials consumed	32	85,152.52	9,793.38
Purchase of Stock in Trade	33	0.00	0.00
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	34	0.00	0.00
Other Direct Manufacturing Expenses	35	5,789.34	810.44
Employee benefit expenses	36	8,493.83	598.30
Finance Cost	37	1,861.11	168.25
Depreciation and amortization expense	14	2,008.02	187.49
Other expenses	38	5,712.51	1,890.02
Total expenses		109,017.33	13,447.88
V. Profit before exceptional and extraordinary items and tax (III-IV)		9,476.57	533.13
VI. Exceptional items	39	0.00	0.00
VII. Profit before extraordinary items and tax (V - VI)		9,476.57	533.13
VIII. Extraordinary items	39	0.00	0.00
IX. Profit before tax (VII- VIII)		9,476.57	533.13
X. Tax expense			
(1) Current Tax			
for the Period		1,727.07	29.16
Tax relating to earlier years		0.00	0.00
Less MAT Credit entitlement		0.00	0.00
(2) Deferred Tax		(127.49)	73.08
XI. Profit (Loss) for the period from continuing operations (IX-X)		7,876.99	430.89
XII. Profit/(loss) from discontinuing operations		0.00	0.00
XIII. Tax expense of discontinuing operations		0.00	0.00
XIV. Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)		0.00	0.00
XV. Profit (Loss) for the period (XI + XIV)		7,876.99	430.89
XVI. Earnings per equity share:			
(1) Basic	Amount in Rs	49.54	9.15
(2) Diluted	Amount in Rs	49.54	9.15

See accompanying notes to the financial statements which form part of these accounts

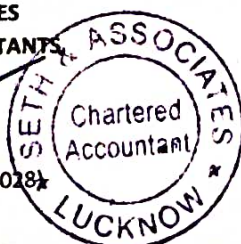
AUDIT REPORT

In terms of our Report of even date attached

For SETH & ASSOCIATES

CHARTERED ACCOUNTANTS
 FRN No 001167C

Dhruv Seth (M.No 404028)
 Partner



Place: Lucknow
 Date: 24-Jul-2023

UDIN: -23404028BGXJCG8604

Gaurav Lath

Gaurav Lath
 DIRECTOR

Pankhuri Lath

Pankhuri Lath
 DIRECTOR
 DIN- 08946028

NOTES ON ACCOUNTS

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

SHARE CAPITAL

	31-Mar-2023		31-Mar-2022	
	Numbers	Amount	Numbers	Amount
AUTHORIZED CAPITAL				
Equity Shares of Rs 10 each with voting rights	250,000	2,500.00	150,000	1,500.00
	250,000	2,500.00	150,000	1,500.00
Issued share capital				
Equity Shares of Rs 10 each with voting rights	250,000	2,500.00	150,000	1,500.00
	250,000	2,500.00	150,000	1,500.00
Subscribed & Fully Paid share capital				
Equity Shares of Rs 10 each with voting rights	250,000	2,500.00	150,000	1,500.00
Subscribed & Not Fully Paid share capital				
Equity Shares of Rs 10 each with voting rights	0	0.00	0	0.00
Less Calls Unpaid				
from Directors and Officers	0.00		0.00	
from others	0.00	0.00	0.00	0.00
TOTAL		2,500.00		1,500.00

Note:-

1. Shares held by each shareholder holding more than 5% shares as on period end.

Name of Share holder	31-Mar-2023		31-Mar-2022	
	No's held		No's held	
a) Gaurav Lath	0.04%	100	0.00%	0
b) Tankup Petro Ventures LLP capital	99.96%	249,900	0.00%	0
c)	0.00%	0	0.00%	0

2. Reconciliation of Opening and closing outstanding No of shares.

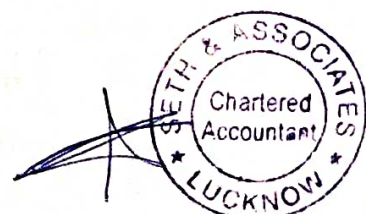
	31-Mar-2023		31-Mar-2022	
	Numbers	Amount	Numbers	Amount
Equity Shares Subscribed				
Opening Balance	150,000	1,500.00	10,000	100.00
Fresh Issue	100,000	1,000.00	140,000	1,400.00
Bonus	0	0.00	0	0.00
Closing Balance	250,000	2,500.00	150,000	1,500.00
		Amount		Amount
3. Forfeited Shares (amounts originally paid up)		0.00		0.00

SHAREHOLDING OF PROMOTERS

Shares held by promoters at the end of the year				% Change during the Year
S.No	Promoter name	No of Shares	% of Total share	
1	Gaurav Lath	100	0.04%	0%
2	Tankup Petro Ventures LLP	249,900	100%	67%
Total		250,000	100%	#DIV/0!

SHAREHOLDING OF PROMOTERS

Shares held by promoters at the end of the Preceding Reporting Period			
S.No	Promoter name	No of Shares	% of Total share
1	Gaurav Lath	100	0%
2	Tankup Petro Ventures LLP	149,900	100%



Total	150,000	100%
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5

RESERVES & SURPLUS**31-Mar-2023****31-Mar-2022****c) Securities Premium**

Opening Balance	0.00	0.00
Additions during the year	289.00	0.00
Less: Utilised\Transferred	0.00	0.00
Closing Balance	289.00	0.00

h) Surplus\ (Deficit)

Opening Balance	433.88	2.99
Add: Profit after tax for the year	7,876.99	430.89
Add: Transfer from General Reserve	0.00	0.00
Less: Transferred to General Reserve	0.00	0.00
Less: Proposed Dividend	0.00	0.00
Less: Dividend Distribution Tax	0.00	0.00
Closing Balance	8,310.87	433.88

Total

8,599.87	433.88
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7

Long Term Borrowings**31-Mar-2023****31-Mar-2022**

	Secured	Un-Secured	Secured	Un-Secured
a) Bonds/ Debentures	0.00	0.00	0.00	0.00
b) Term Loans				
(i) from Banks	4,127.09	0.00	2,244.81	0.00
(i) from Other Parties	0.00	0.00	0.00	0.00
	4,127.09	0.00	2,244.81	0.00
c) Deferred payment Liabilities	0.00	0.00	0.00	0.00
d) Deposits	0.00	0.00	0.00	0.00
e) Loans & Advances from Related Parties	0.00	4,812.56	0.00	5,403.50
f) Long term maturities of finance lease obligations	0.00	0.00	0.00	0.00
g) Other Loans and Advances	0.00	0.00	0.00	0.00
	4,127.09	4,812.56	2,244.81	5,403.50

Details of long-term borrowings guaranteed by some of the directors or others**31-Mar-2023****31-Mar-2022**

Term Loan from Banks

0.00

0.00

The Company has defaulted in repayment of loans and interest in respect of the following

Particulars	31-Mar-2023		31-Mar-2022	
	Period of default	Amount	Period of default	Amount
Term Loan from Banks				
Principal		0.00		0.00
Interest		0.00		0.00

Notes:-

- Nature of security in each case.
- Disclosures for bonds & debentures e.g. rate of interest particulars of redemption or conversion ETC to be shown in order of matur
- In case of term Loans & Other Loans: -
 - Terms of repayment have to be stated.
- Unsecured Loans from Related parties as above are not payable for five years

8

Deferred tax liabilities\ Assets (Net)**The details of major components of deferred tax assets\liabilities: -**
Balance as at
31-Mar-2023
Balance as at
31-Mar-2022
Deferred Tax Liabilities (A)**on account of timing differences in**

(a) Depreciation	(8.31)	75.78
(b) Other timing differences	(8.31)	75.78

(A)



Deferred Tax Assets (B)

on account of timing differences in

(a) Gratuity Provision	43.47	0.00
(b) Provision for doubtful debts/advances	0.00	0.00
(c) Amount allowable u/s 43B	2.63	2.70

(B) 46.10 2.70

Deferred Tax Liability \ (Assets)

(54.41) 73.08

10	Long Term Provisions	Balance as on 31-Mar-2022	Additions	Deductions	Balance as on 31-Mar-2023
a)	Provisions for Gratuity	0.00	343,258.00	82,816.00	260.44
b)	Others (Specify nature)	0.00	0.00	0.00	0.00
		0.00	343,258.00	82,816.00	260.44

11	Short Term Borrowings	31-Mar-2023		31-Mar-2022	
		Secured	Un-Secured	Secured	Un-Secured
	a) Loans Repayable on demand				
	(i) from Banks	16,131.23	0.00	6,069.68	0.00
	(i) from Other Parties	0.00	0.00	0.00	0.00
		16,131.23	0.00	6,069.68	0.00
	b) Loans & Advances from Related Parties	0.00	0.00	0.00	0.00
	c) Deposits	0.00	0.00	0.00	0.00
	d) Other Loans and Advances	0.00	0.00	0.00	0.00
	e) Current maturities of Long term borrowings	594.88	0.00	460.06	0.00
		16,726.11	0.00	6,529.74	0.00

Details of Short-term borrowings guaranteed by some of the directors or others

31-Mar-2023

31-Mar-2022

Loans Repayable on Demand from Banks

0.00

0.00

The Company has defaulted in repayment of loans and interest in respect of the following

Particulars	31-Mar-2023		31-Mar-2022	
	Period of default	Amount	Period of default	Amount

Loans Repayable on demand from Banks

Principal

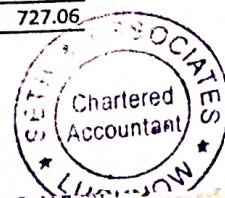
Interest

Notes:-

1. Nature of security in each case.
2. Where loans have been guaranteed by directors or others, the aggregate amount of such loans under each head
3. In case if Loans & Other Loans: -
 - a) Terms of repayment have to be stated.

12	Other Current Liabilities	31-Mar-2023	31-Mar-2022
a)	Other payables	2,075.62	544.05
	Other Liabilities- Expenses & Taxes payable etc.	0.00	0.00
	Due to Directors	8,784.92	0.00
	Advance from Customers		
		10,860.54	544.05

13	Short Term Provisions	Balance as on 31-Mar-2022	Additions	Deductions	Balance as on 31-Mar-2023
a)	Provisions for Employee Benefits	364.69	6,613.23	6,297.44	680.48
b)	Expense payable	1.54	46.58	1.54	46.58
		366.23	6,659.81	6,298.98	727.06



14

Tangible & Intangible Assets

Refer to Annexure "A" to these notes

17

Other Non-Current Assets

	31-Mar-2023		31-Mar-2022	
a) Long Term Trade Receivables				
Secured, Considered Good	0.00		0.00	
Un-Secured, Considered Good	0.00		0.00	
Doubtful	0.00		0.00	
b) Security Deposits		500.00		500.00
c) Others		0.00		0.00
		<u>500.00</u>		<u>500.00</u>
Less:- Provision for Bad & Doubtful Debts		0.00		0.00
		<u>500.00</u>		<u>500.00</u>

Debts Due by

1 Due from Directors or other officers of the company	0.00	0.00
2 Due by firms in which any director is a partner	0.00	0.00
3 Due by private companies in which any director is a director or	0.00	0.00

Note:- in Long Term Trade Receivables

- 1 Allowance for bad and doubtful debts shall be disclosed under the relevant heads separately.

19

Inventories

	31-Mar-2023		31-Mar-2022	
	In Hand	In- Transit	In Hand	In- Transit
a) Raw materials	35,260.71	0.00	8,969.81	0.00
b) Work-in-progress	0.00	0.00	0.00	0.00
c) Finished goods	0.00	0.00	0.00	0.00
	<u>35,260.71</u>	<u>0.00</u>	<u>8,969.81</u>	<u>0.00</u>

Note:-

Inventories are valued at the lower of cost (on FIFO / weighted average basis) and the net realisable value after providing for obsolescence and other losses, where considered necessary. Cost includes all charges in bringing the goods to the point of sale, including Octroi and other levies, transit insurance and receiving charges. Work-in-progress and finished goods include appropriate proportion of overheads.

20

Trade Receivables

	31-Mar-2023		31-Mar-2022	
	Secured	Un-Secured	Secured	Un-Secured
Considered Good	0.00	31,999.15	0.00	794.08
Doubtful		0.00		0.00
	<u>0.00</u>	<u>31,999.15</u>	<u>0.00</u>	<u>794.08</u>
Less:- Provision for Bad & Doubtful Debts		0.00		0.00
	<u>0.00</u>	<u>31,999.15</u>	<u>0.00</u>	<u>794.08</u>

For Ageing Schedule refer Note No

44

Note:-

	31-Mar-2023	31-Mar-2022
1 Due from Directors or other officers of the company	0.00	0.00
2 Due by firms in which any director is a partner	0.00	0.00
3 Due by private companies in which any director is a director or member	0.00	0.00

21

Cash & Bank Balances**Cash & Cash Equivalents**

	31-Mar-2023	31-Mar-2022
1 Balance with Banks	2,656.47	1,112.47
2 Cheques, Drafts on hands	0.00	0.00
3 Cash on Hand	413.04	51.88
4 Others	<u>0.00</u>	<u>0.00</u>
	<u>3,069.51</u>	<u>1,164.35</u>



Other Bank Balances

0.00	0.00	0.00
0.00	0.00	0.00

3,069.51	1,164.35
----------	----------

Note:- of the above

1 Earmarked balances with bank.	0.00	0.00
2 Balances with bank held as margin money or security against borrowing, guarantees and other commitments.	0.00	0.00
3 Repatriation restrictions, if any, in respect of Cash & bank balances.	0.00	0.00
4 Bank deposits with more than 12 months maturity.	511.60	0.00

22	Short term loans and advances	31-Mar-2023	31-Mar-2022
a)	Loans and advances to related parties	0.00	0.00
b)	Security Deposits	0.00	0.00
c)	Others		
	Advances recoverable in cash or in kind or for value to be received	1,806.65	2,042.10
	Balance with Revenue\Govt. authorities	0.00	0.00
		1,806.65	2,042.10
		1,806.65	2,042.10
	Less:- Provision for Bad & Doubtful loans and advances	0.00	0.00
		1,806.65	2,042.10

Of the above

Secured, Considered Good	0.00	0.00
Un-Secured, Considered Good	1,806.65	2,042.10
Doubtful	0.00	0.00
	1,806.65	2,042.10

Note:- out of the above

1 Due from Directors or other officers of the company	0.00	0.00
2 Due by firms in which any director is a partner	0.00	0.00
3 Due by private companies in which any director is a director or	0.00	0.00

23	Other Current Assets		
a)	Unbilled Revenue	0.00	0.00
b)	Unamortised Expenses	0.00	0.00
c)	Interest Accrued on Deposits and Investments etc.	0.00	0.00
d)	Others		
	i) Insurance Claims	0.00	0.00
	ii) Receivables on sale of fixed assets	0.00	0.00
	iii) Others	5,801.54	2,464.46
		5,801.54	2,464.46

24	a) Contingent Liabilities (to the extent not provided for)		
	i) Claims against the company not acknowledged as debt;	0.00	0.00
	ii) Guarantees;	0.00	0.00
	iii) Other money for which the company is contingently liable	0.00	0.00
	iv) Impact, if any, of pending litigations on financial position of the company	0.00	0.00
	b) Commitments (to the extent not provided for)		
	i) Estimated amount of contracts remaining to be executed on capital account and not provided for;	0.00	0.00
	ii) Uncalled liability on shares and other investments partly paid	0.00	0.00
	iii) Other commitments (specify nature).	0.00	0.00

[Handwritten Signature]



25	Dividend	Per Share	Amount	Amount
a)	Proposed on Equity shares	0	0.00	0.00
b)	Proposed on Preference shares	0	0.00	0.00
c)	Arrears of fixed cumulative dividends on preferences shares		0.00	0.00

26 In respect of an issue of securities made for a specific purpose, the whole or part of the amount which has not been used for the specific purpose at the Balance Sheet date, that shall be indicated by way of note how such unutilized amounts have been used or invested.

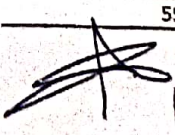
27 The company has used the borrowings from banks and financial Institutions for the specific purpose for which it was taken at the, Balance sheet date.

28 in the opinion of the Board, all of the assets other than Property, Plant & Equipment, Intangible Assets and non-current investments have a value on realization in the ordinary course of business at least equal to the amount at which they are stated in the financial statements.

29 The company does not have any long term contracts including derivatives contracts.



Revenue from Operations		31-Mar-2023	31-Mar-2022
Sale of Products	117,493.55	12,678.45	
	<u>117,493.55</u>	<u>12,678.45</u>	
Sale of Services	613.50		1,300.00
Other Operating Revenues	0.00		0.00
	<u>118,107.05</u>		<u>13,978.45</u>
31 Other Income	31-Mar-2023		31-Mar-2022
Interest Income	9.26		0.00
Dividend Income	0.00		0.00
Net gain /(loss) on sale of investments	0.00		0.00
Other non-operating income			0.00
Liabilities / provisions no longer required written back	0.00		0.00
Profit on sale of Fixed Assets	0.00		0.00
Prior Period Items (Net)	0.00		0.00
Others	377.59		2.56
	<u>386.85</u>		<u>2.56</u>
Note:- above includes			
Dividend from subsidiary companies	0.00		0.00
32 Cost of materials consumed			
Opening Stock	8,969.81		0.00
Add: Purchases (Including Inward Expenses)	111,443.42		18,763.19
	<u>120,413.23</u>		<u>18,763.19</u>
Less:- Closing Stock	35,260.71		8,969.81
	<u>85,152.52</u>		<u>9,793.38</u>
Material consumed comprises			
Item "A"	0.00		0.00
Item "B"	0.00		0.00
Others	85,152.52		9,793.38
	<u>85,152.52</u>		<u>9,793.38</u>
33 Other Direct Manufacturing Expenses			
Consumption of stores and spare parts;	0.00		0.00
service & Labour charges	2,500.40		620.85
Fabrication	53.49		11.43
Factory expenses	51.29		37.86
Freight	1,473.23		0.00
Electricity expense	1,273.43		140.30
Peso Registration	191.00		0.00
Peso Laison	246.50		0.00
	<u>5,789.34</u>		<u>810.44</u>
Employee benefit expenses			
Salaries & Wages	7,825.81		487.35
Contribution to Provident and other funds	411.32		27.92
Expenses on employees stock option schemes	0.00		0.00
Staff welfare expenses	256.70		83.03
	<u>8,493.83</u>		<u>598.30</u>




37

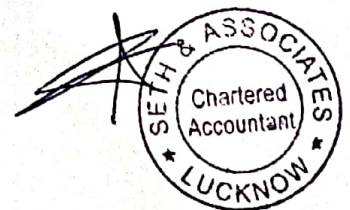
Finance Cost

		31-Mar-2023		31-Mar-2022
Interest Expenses	1,711.67		72.83	
Interest on Taxation	0.00	1,711.67	0.00	72.83
Other borrowing costs		149.44		95.42
Applicable net gain/loss on foreign currency transactions		0.00		0.00
		<u>1,861.11</u>		<u>168.25</u>

38

Other Expenses

		31-Mar-2023		31-Mar-2022
Power and fuel		0.00		0.00
Repairs to buildings		25.66		102.33
Repairs to machinery		361.91		107.02
Legal Expense		188.89		541.10
Rent		3,000.00		375.00
Prior Period Items (Net)		0.00		121.35
Loss on Sale of Fixed Assets or written Off		0.00		0.00
Payment to Auditor				
as audit fees	20.00		10.00	
for taxation matters	0.00		0.00	
for company law matters	0.00		0.00	
for management services	0.00		0.00	
for other services	0.00		0.00	
for re-imbursement of expenses	0.00		0.00	
Miscellaneous expenses		<u>20.00</u>		<u>10.00</u>
		2,116.05		633.22
		<u>5,712.51</u>		<u>1,890.02</u>



Additional Information

	31-Mar-2023	31-Mar-2022
a Adjustments to the carrying amount of Investments	0.00	0.00
b Net gain or loss on foreign currency translation (other than considered as finance cost)	0.00	0.00
c Provisions for losses of subsidiary companies.		
d Items of Exceptional and Extraordinary nature	0.00	0.00

	31-Mar-2023		31-Mar-2022	
	Exceptional	Extraordinary	Exceptional	Extraordinary
Profit/(Loss) on sale of Tangibles and Intangible Assets	0.00		0.00	
Loss on account of fire or other natural calamity		0.00		0.00
Attachment of property of enterprise		0.00		0.00
Litigation Settlement	0.00		0.00	
	0.00	0.00	0.00	0.00

e Manufactured Goods

Finished Goods "A"
Finished Goods "B"

Others

Sales Value		Closing Inventory	
31-Mar-2023	31-Mar-2022	Inventory	Opening Inventory
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
117,493,547.11	0.00	0.00	0.00
117,493,547.11	0.00	0.00	0.00

f Traded Goods

Traded Goods "A"
Traded Goods "B"

Others

Sales Value		Closing Inventory	
31-Mar-2023	31-Mar-2022	Inventory	Opening Inventory
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00

g Work in Progress

Good "A" WIP
Good "B" WIP

Others

	31-Mar-2023	31-Mar-2022
	0.00	0.00
	0.00	0.00
	0.00	0.00
	0.00	0.00

In the case of Trading Company

h Traded Goods

Traded Good "A"
Traded Good "B"

Others

Purchases		Sales	
31-Mar-2023	31-Mar-2022	31-Mar-2023	31-Mar-2022
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00

In the case of Service Company

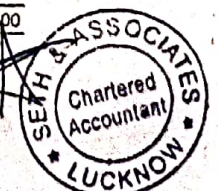
Services Rendered

Service "A"
Service "B"

Others

	31-Mar-2023	31-Mar-2022
	0.00	0.00
	0.00	0.00
	613.50	1,300.00
	613.50	1,300.00

j Value of Imports calculated on C.I.F basis in respect of



I. Raw materials;		
II. Components and spare parts;	0.00	0.00
III. Capital goods;	0.00	0.00
	0.00	0.00
	0.00	0.00

k Expenditure in foreign currency		
On account of Royalty		
On account of know-how	0.00	0.00
On account of Professional and Consultancy fees	0.00	0.00
On account of Interest	0.00	0.00
Others	0.00	0.00
	0.00	0.00
	0.00	0.00

l Imported & indigenous Raw Material, Components Stores & Spares Consumed:

	Value		Percentage	
	Curr Yr.	Pr Yr.	Curr Yr.	Pr Yr.
Imported	0.00	0.00	0.00%	0.00%
Indigenous	85,152.52	9,793.38	100.00%	100.00%

m Amount Remitted in Foreign Currency on account of Dividends

Amount Remitted	0.00
Total No of Non-resident shareholders	0
Total No of shares held by them on which dividends were due	0
Years to which related	

n Earning in Foreign Exchange

Export of Goods on FOB basis		
Royalty, know-how, professional and consultation fees;	0.00	0.00
Interest and dividend;	0.00	0.00
Other income, indicating the nature thereof	0.00	0.00
	0.00	0.00
	0.00	0.00

o Undisclosed Income

The Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of accounts, in the tax assessments under the Income tax Act, 1961 as income during the year.

p Corporate Social Responsibility

q Details of Crypto Currency or Virtual Currency

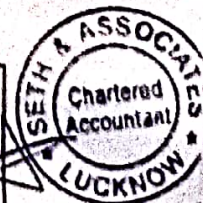
40 The balance in Trade Payables, Trade Receivables and Loans and Advances etc. are subject to their confirmation.

41 The Micro, Small and Medium Enterprises Development Act, 2006, the company is required to identify the Micro, Small and Medium suppliers and pay them interest on over dues beyond the specified period, irrespective of the terms agreed with the suppliers. The company has initiated the process of identification of such suppliers at this point in time. In view of large number of suppliers and non-receipt of critical inputs and response from several such potential parties, the liability of interest cannot be reliably estimated, nor required disclosures can be made. Accounting in this regard will be carried out after process is complete and reliable estimates can be made in this regard.

The Related parties are defined by the Accounting standard 18 "Related Party Disclosure" notified under the Companies (Accounting Standards) Rules, 2006 which are applicable on the company in terms of Rule 2 of the Companies (Indian Accounting Standards) Rules 2015 notified under Companies Act, 2013 In respect of which the disclosure has been made, have been identified on the basis of disclosures made by the key management person and taken on record by the Board. The related party disclosure are as under: -

A) List of related parties and nature of relationship where control exists and with whom transactions have taken place:

Name of the Related Party	Relationship
Gaurav Lath	Key Managerial Personnel
Pankhuri Lath	

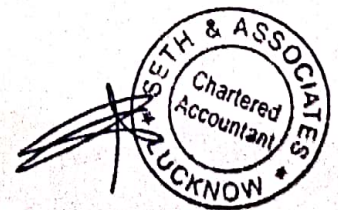


Tankup Petroventures LLP Climbtech India Pvt. Ltd. T and L Gases Pvt. Ltd. Concord Global Engineers Pvt. Ltd. Concord Control Systems Pvt. Ltd.	Enterprises over which Key Managerial Personnel are able to exercise significant influence
	Relatives of Key managerial Personnel

B) List of related parties and nature of relationship where control exists and with whom transactions have taken place:

Nature of Transactions		Key Managerial Personnel	Associates	Relatives of Key Managerial Personnel	Total
a) Purchase of Fixed assets		0.00	0.00	0.00	0.00
b) Net Borrowings Received / (returend)	Pr Yr.	0.00	0.00	0.00	0.00
		400.00	(1,050.00)	0.00	(650.00)
c) Investments	Pr Yr.	3,503.50	(1,400.00)	0.00	2,103.50
		0.00	0.00	0.00	0.00
d) Sale of Goods	Pr Yr.	0.00	0.00	0.00	0.00
		0.00	15,538.06	0.00	15,538.06
e) Other Income	Pr Yr.	0.00	14,006.69	0.00	14,006.69
		0.00	708.00	0.00	708.00
f) Purchases of goods	Pr Yr.	0.00	1,534.00	0.00	1,534.00
		0.00	467.85	0.00	467.85
g) Payment to Key Managerial Personnels	Pr Yr.	0.00	161.25	0.00	161.25
		0.00	0.00	0.00	0.00
h) Rent	Pr Yr.	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00
i) Interest	Pr Yr.	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00
j) Salary	Pr Yr.	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00
	Pr Yr.	0.00	0.00	0.00	0.00
C) Balances as at 31-Mar-2023					
a) Trade Receivable		0.00	12.13	0.00	12.13
	Pr Yr.	0.00	1,597.11	0.00	1,597.11
b) Loans & Advances		0.00	0.00	0.00	0.00
	Pr Yr.	0.00	0.00	0.00	0.00
c) Trade Payables & Other Liabilities		0.00	5,927.96	0.00	5,927.96
	Pr Yr.	0.00	18.94	0.00	18.94
d) Borrowings		9,600.00	0.00	0.00	9,600.00
	Pr Yr.	4,353.50	0.00	0.00	4,353.50
e) 0.00		0.00	0.00	0.00	0.00
	Pr Yr.	0.00	0.00	0.00	0.00

Note:- Related party relationships have been Identified by the management and relied upon by the Auditors.



43 Trade Payable Ageing Schedule

Figures as at the end of current reporting period

Particulars	Rupees in Thousands				
	Outstanding for following periods from the date of Transactions				
	Less Than 1 Yr	1-2 Yrs	2-3 Yrs	More Than 3 Yrs	Total
(i) MSME	0.00	0.00	0.00	0.00	0.00
(ii) Others	37,617.42	59.89	0.00	0.00	37,677.31
(iii) Disputed Dues-MSME	0.00	0.00	0.00	0.00	0.00
(iv) Disputed Dues- Others	0.00	0.00	0.00	0.00	0.00
	37,617.42	59.89	0.00	0.00	37,677.31

Figures as at the end of the previous reporting period

Particulars	Rupees in Thousands					
	Outstanding for following periods from the date of Transactions					
	Less Than 1 Yr	1-2 Yrs	2-3 Yrs	More Than 3 Yrs	Total	
(i) MSME	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Others	6,430.04	0.00	0.00	0.00	6,430.04	#####
(iii) Disputed Dues-MSME	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Disputed Dues- Others	0.00	0.00	0.00	0.00	0.00	0.00
	6,430.04	0.00	0.00	0.00	6,430.04	#####

44 Trade Receivables Ageing Schedule

Figures as at the end of current reporting period

Particulars	Rupees in Thousands					
	Outstanding for following periods from date of Transaction					
	Less Than 6 Months	6 months- 1 Yr	1-2 Yrs	2-3 Yrs	More Than 3 Yrs	Total
(i) Undisputed Trade receivables- Considered good	31,996.77	2.38	0.00	0.00	0.00	31,999.15
(ii) Undisputed Trade receivables- Considered doubtful	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Disputed Trade receivables- Considered good	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Disputed Trade receivables- Considered doubtful	0.00	0.00	0.00	0.00	0.00	0.00
	31,996.77	2.38	0.00	0.00	0.00	31,999.15

Figures as at the end of the previous reporting period

Particulars	Rupees in Thousands					
	Outstanding for following periods from date of Transaction					
	Less Than 6 Months	6 months- 1 Yr	1-2 Yrs	2-3 Yrs	More Than 3 Yrs	Total
(i) Undisputed Trade receivables- Considered good	794.08	0.00	0.00	0.00	0.00	794.08
(ii) Undisputed Trade receivables- Considered doubtful	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Disputed Trade receivables- Considered good	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Disputed Trade receivables- Considered doubtful	0.00	0.00	0.00	0.00	0.00	0.00
	794.08	0.00	0.00	0.00	0.00	794.08



45 Title Deeds of immovable property not held in the name of the Company

Relevant line item in the Balance sheet	Description of the item of Property	Gross Carrying value	Title Deeds held in the name of	Whether title deed holder is a promoter, director or relative# of promoter*/director or employee of promoter/director	Property held since which date	Reason for not being held in the name of the company **
						**also indicate if in dispute

Property, Plant and Equipment	Land Building	0.00				
Investment Property	Land Building	0.00				
PPE retired from active use and held for disposal	Land Building	0.00				
Others	Land Building	0.00				

15 Where the company has revalued its Property, Plant and Equipment, to disclose whether revaluation is based on the valuation
 47 Loans or Advances in the nature of loans are granted to promoters, Directors, KMPs and the related parties that are a) repayable on demand or b) without specifying any terms or period of repayment

Type of Borrower	Current Year		Previous Year	
	Amount of loan or advance in the nature of loan outstanding	Percentage to the total Loans and Advances in the nature of loans	Amount of loan or advance in the nature of loan outstanding	Percentage to the total Loans and Advances in the nature of loans
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%

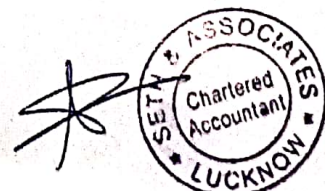
Capital-work-in progress aging schedule

a) Amount in CWIP for a period of

CWIP	Less Than 1 Year	1-2 Years	2-3 Years	More Than 3 Years	Total
Projects in Progress	0.00	0.00	0.00	0.00	0.00
Projects temporarily suspended	0.00	0.00	0.00	0.00	0.00

b) For capital-work-in progress, whose completion is overdue or has exceeded its cost

CWIP	To be completed in			
	Less Than 1 Year	1-2 Years	2-3 Years	More Than 3 Years
Projects in Progress	0.00	0.00	0.00	0.00



Projects temporarily
suspended

0.00

0.00

0.00

0.00

Details of projects where activity has been suspended shall be given separately.

Intangible assets under development

Details of Benami Property held

- 51 Where the Company has borrowings from banks or financial institutions on the basis of security of current (a) whether quarterly returns or statements of current assets filed by the Company with banks or financial (b) if not, summary of reconciliation and reasons of material discrepancies, if any to be adequately disclosed

Quarter	Name of Bank	Particulars of Securities Provided	Amount as per Books of accounts	Amount as reported in the quarterly return/ statement	Amount of Difference

- 52 Wilful Defaulter

Where a company is a declared wilful defaulter by any bank or financial institution or other lender,

- 53 Relationship with Struck off Companies

- 54 Registration of charges or satisfaction with Registrar of Companies

Where any charges or satisfaction yet to be registered with Registrar of Companies beyond the statutory period,

Description of Charges Amount of Charge Due date of registration Delay in Days Reasons

- 55 The borrowing from banks and Financial Institutions during the year have been used for the specific purpose for

Nature of Borrowing	Purpose of Borrowing	Amount Borrowed	Amount Not used for the Purpose	Purpose used for

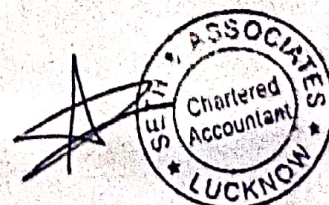
ANALYTICAL RATIOS

	Numerator	Denominator	Current Period	Previous Period	% Variance
(a) Current Ratio	Current Assets	Current Liabilities	1.18	1.14	0.04
(b) Debt-Equity Ratio	Total Debt ⁵	Shareholder's Equity ⁴	2.31	7.33	(2.17)
(c) Debt Service Coverage Ratio	Earnings available for debt service ¹	Debt Service ²	7.71	10.89	(0.41)
(d) Return on Equity Ratio	Net Profit after Tax, Pref Dividend if any	Average Shareholder's Equity	1.21	0.42	0.65
(e) Inventory turnover ratio	Cost of goods sold OR sales	Average Inventory	5.34	3.12	0.42
(f) Trade Receivables turnover ratio	Net Credit Sales	Average Accounts Receivable	7.20	35.21	(3.89)
(g) Trade payables turnover ratio	Net Credit Purchases	Average Trade Payables	5.05	5.84	(0.15)
(h) Net capital turnover ratio	Net sales	Average Working Capital	17.08	14.82	0.13
(i) Net profit ratio	Net Profit	Net sales	0.07	0.03	0.54
(j) Return on Capital employed	Earning before Interest & taxes	Capital Employed ³	0.30	0.04	0.88
(k) Return on Investment	Income generated from Investments	Time weighted average Investments	NA	NA	NA

1. Earning for Debt Service = Net Profit before taxes + Non-cash operating expenses like depreciation and other amortizations + Interest + other adjustments like loss on sale of Fixed assets etc.

2. Debt service = Interest & Lease Payments + Principal Repayments

3. Capital Employed = Total Equity + Long-term borrowings + Short-term borrowings + Deferred tax liabilities



4. Shareholder's Equity = Share Capital + Reserves & Surplus + Money received against share warrants
5. Total Debt = Long-term borrowings + Short-term borrowings (Includes lease liabilities)
*xxxxxx increased due to-----
*xxxxxx decreased due to-----

56 **Utilisation of Borrowed funds and share premium**

A) Where a company has advanced or loaned or invested funds (either borrowed funds or share premium or any other source or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall:

- (i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or
- (ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries,

(B) Where a company has received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the company shall

- (i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
- (ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries

e: Lucknow
: 24-Jul-2023



For SETH & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM No 001167C

Shruth Seth (M.No 404028)
Partner

Gaurav Lath
DIRECTOR
DIN- 00581405

Pankhuri Lath
DIRECTOR
DIN- 08946028

Description	GROSS BLOCK					
	Opening Balance 1-Apr-2022	Additions	Acquisitions through Business combination	Other Adjustments	Less Disposals	At year end 31-Mar-2023
TANGIBLES ASSETS						
Land (Leasehold)\Freehold)	0.00	0.00				
Buildings	0.00	0.00				0.00
Plant & Equipments	6,749.81	2,535.00				0.00
Furniture & Fixtures	0.00	0.00				9,284.81
Vehicles	0.00	0.00				0.00
Office Equipments	706.16	3.55				0.00
Others	0.00	0.00				709.71
						0.00
INTANGIBLES ASSETS						
Computer Softwares	0.00	0.00				0.00
TOTAL	7,455.97	2,538.55	0.00	0.00	0.00	9,994.52
Balance Yr's figure	0.00	0.00	0.00	0.00	0.00	0.00

Description	DEPRECIATION\AMORTIZATION					NET BLOCK	
	Opening 31-Mar-2022	For the year	Impairment/ Adjustment	Adjustment on Sale	Total Upto 31-Mar-2023	As At 31-Mar-2023	As At 31-Mar-2022
TANGIBLES ASSETS							
Land (Leasehold)\Freehold)	0.00	0.00					
Buildings	0.00	0.00			0.00	0.00	0.00
Plant & Equipments	145.47	1,611.31			0.00	0.00	0.00
Furniture & Fixtures	0.00	0.00			1,756.78	7,528.03	6,604.34
Vehicles	0.00	0.00			0.00	0.00	0.00
Office Equipments	42.03	396.71			0.00	0.00	0.00
Others	0.00	0.00			438.74	270.97	664.13
					0.00	0.00	0.00
INTANGIBLES ASSETS							
Computer Softwares	0.00	0.00			0.00	0.00	0.00
TOTAL	187.50	2,008.02	0.00	0.00	2,195.52	7,799.00	7,268.47
Balance Yr's figure	0.00	187.49	0.00	0.00	187.49	(187.49)	0.00