



The Shareholders
PLAZA POWER SOLUTIONS PVT LTD
NEW DELHI

Report on the financial statements

We have audited the accompanying financial statement of M/S **PLAZA POWER SOLUTIONS PVT LTD**, NEW DELHI which comprise the Balance Sheet as at 31st March, 2022 and the statement of Profit and Loss and Cash Flow Statement for the year ended, and a summary of the significant accounting policies and other explanatory information.

Management's responsibility for the financial statement

The Company's Board of Director is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("The Act") with the respect to the preparation of the financial statement that give a true and fair view of the financial position, financial performance 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, read with rule 7 of the Companies (Accounts) Rules, 2014. 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 judgment and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the provisions of the act, the accounting and auditing standards and matters which are required to be included in the audit report under the provision of the act and the rules made there under. We conducted our audit in accordance with the standards on auditing issued by the Institute of Chartered Accountant of India, as specified under section 143(10) of the act. Those standards require that we comply with ethical requirement and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.



An audit involves performing procedure to obtain audit evidence about the amounts and disclosures in the financial statements. The procedure selected depends on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the company's directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid 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 31st March, 2022, and its Profit and its cash flow for the year ended on that date.

Report on other legal and regulatory requirement

1. As required by the Companies (Auditor's report) Order, 2016 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the act, we give in the Annexure I a statement on the matters specified in paragraph 3 and 4 of the Order.
2. As required by section 143(3) of the Act, we report that:
 - a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
 - b. 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;
 - c. The Balance Sheet, Statement of Profit & Loss, and Cash Flow Statement dealt with by this report are in agreement with the books of account;
 - d. In our opinion, the aforesaid financial statements comply with the accounting standards specified under section 133 of the act, read with Rule 7 of the Companies (Accounts) Rules 2014.





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- e. On the basis of written representations received from the directors as on 31st March, 2022, and taken on records by the Board of directors, none of the directors is disqualified as on 31st March, 2022, from being appointed as a director in terms of section 164(2) of the act.
- f. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure- II" to this report.
- g. 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 explanation given to us:
- The company did not have any long term contracts including derivative contracts for which there were any material foreseeable losses.
 - There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

Dated:06/09/2022
Place: Delhi



For A O P & ASSOCIATES
Firm Regn. no.000330N
Chartered Accountants

O.P.Jain
Partner.

M.No. 016916

UDIN:- 220691684U D0U6384



ANNEXURE I AS REFERRED TO OUR REPORT OF EVEN DATE TO THE MEMBERS OF PLAZA POWER SOLUTIONS PVT LTD ON THE ACCOUNTS AS AT AND FOR THE YEAR ENDED 31ST MARCH, 2022.

1. (a) The Company has maintained proper records showing full particulars including quantitative details and situation of fixed assets.

(b) In our opinion and according to information and explanations given to us, the fixed Assets of the company have been physically verified by the management at reasonable intervals during the year and no material discrepancies have been noticed on such verification as compared to books of accounts.

(c) The title deeds of company Immovable property are in the name of Company.
2. According to the information and explanations give to us the Company has conducted physical verification of inventory at reasonable intervals no material discrepancies were noticed on such physical verification.
3. In Our opinion and according to information and explanations given to us, the Company has not granted any loans, secured or unsecured to companies, firms, Limited Liabilities Partnerships or other parties covered by the in the register maintained under section 189 of the Companies Act. Accordingly, the provision of clause 3(iii) (a), (b) and (c) of the order are not applicable to the Company and hence not commented upon.
4. In our opinion and according to the information and explanations given to us, there are no loans, investments, guarantees, and securities granted in respect of which provisions of section 185 and 186 of the Companies Act 2013 are applicable and hence not commented upon.
5. The Company has not accepted any deposits from the public. Accordingly, the provisions of section 73 to 76 or any other relevant provisions to the Companies Act, 2013 are not applicable and hence not commented upon.
6. The maintenance of cost records has been not specified by the Central Government under sub-section (1) of Section 148 of the Companies Act, 2013.
7. (a) As per the record of the Company and according to information and explanations given to us, Company has been regular in depositing undisputed statutory dues including Income tax, Service Tax, Customs Duty, Provident Fund, Excise Duty, Value added tax, Cess and any other statutory dues with the appropriate authorities.

(b) According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, employees' state insurance, income-tax, sale-tax, service-tax, duty of custom, value added tax, Cess and other material statutory dues were outstanding, at the year end, for a period of more than six months from the date they become payable.





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- (c) According to the information and explanations give to us, there are no dues of income-tax, sales-tax, service-tax, duty of custom, value added tax and Cess which have not been deposited on account of any dispute.
8. Based on our audit procedures performed for the purpose of reporting the true and fair view of the financial statements and according to information and explanations give to us, we are of the opinion that the company has not defaulted in repayment of loans to Banks. The Company did not have any outstanding dues in respect of a financial institution, government or debenture holders during the year.
 9. In our opinion and according to the information and explanations given to us, the Company has utilized the money raised by way of term loans during the year for the purposes for which they were raised. The Company has not raised any monies by way of initial public offer/further public offer during the year.
 10. In our opinion and according to information and explanation given to us, no frauds on or by the company was noticed or reported during the year.
 11. The Company has paid managerial remuneration; However provisions of section 197 read with schedule V to the Companies Act, 2013 are not applicable to the company being private limited company.
 12. In our opinion, the Company is not a nidhi company. Therefore, the provisions of clause 3(xii) of the order are not applicable to the company and hence not commented upon.
 13. Based on our audit procedures performed and according to the information and explanations given by the management, transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the notes to the financial statements, as required by the applicable accounting standards.
 14. According to the information and explanations given to us and on an overall examination of the balance sheet, the Company has not made any preferential allotment/private placement of shares during the year and the requirement of Section 42 of the Companies Act, 2013 have been complied with and the amount raised have been used for the purposes for which the funds were raised.



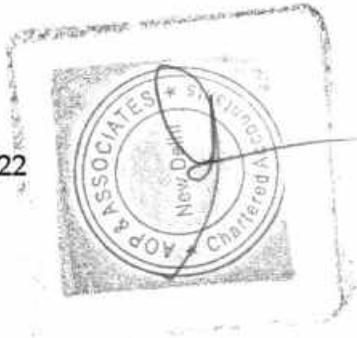


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15. Based on our audit procedures performed and according to the information and explanations given by the management, The Company has not entered into any non-cash transactions with directors or persons connected with him. Therefore, the provisions of section 192 of Companies Act, 2013 are not applicable on the Company and hence not commented upon.
16. According to the information and explanations given to us, the provision of section 45-IA of the Reserve Bank of India Act, 1934 are not applicable to the company.

For A O P & ASSOCIATES
Chartered Accountants
Firm Regn. no. 000330N

Place: Delhi
Dated: 06/09/2022



(O.P. Jain)

Partner

M. No. 016916

UDIN:- 2206916AAUD06384



Independent Auditor's Report of even date on standalone financial Statements of PLAZA POWER SOLUTIONS PVT LTD

Report on the Internal Financial controls Under Clause (i) of sub-section 143 of the companies Act, 2013

To the Members of PLAZA POWER SOLUTIONS PVT LTD

We have audited the internal financial controls over financial reporting of PLAZA POWER SOLUTIONS PVT LTD as of March 31, 2022 in conjunction with our audit of the standalone financial statements of Company for year ended on that date.

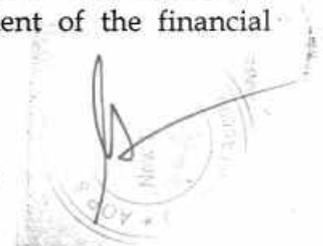
Management' Responsibility for Internal Financial controls

The company's Management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Control over financial reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records and the timely preparation of reliable financial information, as required the required under the companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial control over financial reporting based on our audit. we conducted our audit in accordance with the Guidance Note on Audit of internal financial Controls over Financial Reporting and the standards on Auditing as specified under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal Financial controls, both applicable to an audit of Internal Financial Controls and both issued by the Institute of Chartered Accountants of India. Those standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of Internal financial system controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error.





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We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statement for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting including those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transaction are recorded as necessary to permit preparation of financial statement in accordance with generally accepted accounting principles and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company, and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Control Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including, the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because change in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2022, based on the internal control over financial reporting criteria established by the company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial reporting issued by the Institute of chartered accountants of India.

Explanatory paragraph

We also have audited, in accordance with the standards on Auditing issued by the Institute of chartered Accountants of India. As specified section 143 (10) of the act, the standalone financial statement of the company, which comprise the balance sheet as at March 31, 2022, and the related statement of profit and loss and cash flow statement for the year ended, and a summary of significant accounting policies and other explanatory information, and our report dated September 06, 2022 expressed an unqualified opinion thereon.

Dated: 06/09/2022

Place: Delhi



For A O P & ASSOCIATES
Firm Regn no. 000330N
Chartered Accountants

O.P.Jain

Partner

M.No. 016916

UDIN:- 22016916 SAUD06384

PLAZA POWER SOLUTIONS PRIVATE LIMITED

K-444 Part-1 Village- Burari Delhi-110084

BALANCE SHEET

Balance Sheet as at 31st March, 2022

Particulars	Note No	Figures for the current reporting period	Figures for the previous reporting period
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Share Capital	2	102	102
(b) Reserves and Surplus	3	(557)	(567)
(2) Non current Liabilities			
Long-term borrowings	4	25,696	-
(2) Current Liabilities			
(a) Other current liabilities	5	2,234	2,390
Total		27,475	1,925
II.Assets			
(1) NON Current assets			
Property Plant & equipment	6	20,889	-
Long Term Loan & Advance	7	229	-
(1) Current assets			
(b) Investment	8	1	1
(b) Cash and cash equivalents	9	2,395	54
(b) Short Term Loan and advance	10	2,091	-
(b) Cother Current assets	11	1,870	1,870
Total		27,475	1,925
Significant Accounting Policies & Notes On Accounts	1		
As per our report of even date attached		for and on behalf of the Board Of Directors	
For A O P & ASSOCIATES Chartered Accountants			
O.P.C. JAIN Partner M.No. 016916 FRN: 000330N UDIN:- 22016916BAUDOU6284 Place: Delhi Dated: 06/09/2022	 Sanjay Gupta Director	 Sonia Gupta Director	



PLAZA POWER SOLUTIONS PRIVATE LIMITED
STATEMENT OF PROFIT AND LOSS
Profit and Loss statement for the year ended 31st March, 2022

Particulars	Note No	Figures for the current reporting period	Figures for the previous reporting period
Revenue from operations		-	-
Other Income	12	34.11	11.50
Total Revenue (I + II)		34.11	11.50
<i>Expenses:</i>			
Depreciation	6	1.60	
Other expenses	13	21.98	11.24
Total Expenses		23.58	11.24
Profit before exceptional and extraordinary items and tax (III - IV)		10.52	0.27
Exceptional Items			
Profit before extraordinary items and tax (V - VI)		10.52	0.27
Extraordinary Items			
Profit before tax (VII - VIII)		10.52	0.27
Tax expense: (1) Current tax		-	-
Profit/(Loss) from the period from continuing operations (VII - VIII)		10.52	0.27
Profit/(Loss) from discontinuing operations			
Tax expense of discounting operations			
Profit/(Loss) from Discontinuing operations (XII - XIII)		-	-
Profit/(Loss) for the period (XI + XIV)		10.52	0.27
Earning per equity share: (1) Basic (2) Diluted		0.00	0.00
Significant Accounting Policies & Notes On Accounts	1		

As per our report of even date attached
For A O P & ASSOCIATES
Chartered Accountants

O.P.C. JAIN
Partner
M.No. 016916
FRN: 000330N
UDIN:-22016916BAUDOU6384
Place: Delhi
Dated: 06/09/2022

for and on behalf of the Board Of Directors



Sanjay Gupta
Director

Sonia Gupta
Director

1. SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

A) SIGNIFICANT ACCOUNTING POLICIES

1. BASES OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements are prepared on the basic concept of going concern under historical cost convention on Accrual Basis by following the Mercantile System of Accounting. These statements are in accordance with the requirements of Companies Act, 1956 and comply in all material aspects with the Accounting Standards referred to in subsection (3C) of section 211 of the Companies Act, 1956.

2. SALES

Sales revenue are net of trade discount and excludes Sales Tax Recovered.

3. FIXED ASSETS

- a) Fixed assets are stated at cost less depreciation.
- b) The company does not have any Capital-Work-in-Progress
- c) The Company does not have any Intangible assets

5. DEPRECIATION AND AMORTIZATION

Depreciation on fixed assets has been provided on Straight Line Method at the rates and in the manner prescribed in Schedule-XIV to the Companies Act, 1956.

6. INVESTMENTS

- Long term Investments are stated at Cost. Provision for diminution in value of long term investment is made, if the diminution is not temporary in nature.
- Current Investments are valued at lower of Cost or Realizable value. Realizable value means the net value which can be realized in ordinary course of business.

7. RETIREMENT BENEFITS

In respect of retirement benefit like gratuity, leave encashment etc. payable to the employees at the time of retirement, liability is not provided on the accrual basis.

CAPITALISATION OF EXPENSES

All the capital expenses are allocated to concerned capital assets

10. DISCLOSURE OF EVENTS SUBSEQUENT TO THE BALANCE SHEET

All the major events subsequent to balance sheet which have material effect on the working of the assessee, has been disclosed wherever necessary.

11. TAXES ON INCOME

- Income tax is accounted for in accordance with Accounting Standard (AS)-22 issued by ICAI. It comprises both Current Tax and Deferred Tax.
- Current Tax is measured as the amount which is payable on the taxable income for the year calculated in terms of provisions contained in the Income Tax Act at the rate prescribed there under.
- the tax effect of the timing difference that results between taxable Income and accounting Income and are capable of reversal in one or more subsequent periods are recorded as deferred tax asset or deferred tax liability. deferred tax assets and liabilities are recognized for future tax consequence attributable to timing difference. They are measured using the substantive enacted tax rates and tax regulations.

12. EARNINGS PER SHARE

-The company reports basic and diluted Earning per share (EPS) in accordance with Accounting Standard (AS)-20 on "Earning per Share". Basic EPS is computed by dividing the net profit or loss for the year by the weighted average number of equity shares outstanding during the year. Diluted EPS is computed by dividing the net profit or loss for the year by the weighted average number of equity shares outstanding during the year as adjusted for the effects of dilutive potential equity shares except where the results are anti-dilutive.

13. LEASES

The company did not have any lease asset during the year. Therefore the information on leases required by AS-19 is not applicable.

14. PROVISIONS AND CONTINGENT LIABILITIES

A provision is recognized if, as a result of a post event, the Company has a present legal obligation that can be estimated reliably, and it probable that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by the best estimate of the outflow of economic benefits required to settle the obligation at the reporting date. Where no reliable estimate can be made, a disclosure is made as contingent liability. A disclosure for a contingent liability is also made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. Where there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.



15. CASH & CASH EQUIVQLENTS

Cash & cash equivalents comprise cash and cash on deposit with banks and corporations. The Company considers all highly liquid investments with a remaining maturity at the date of purchase of three months or less and that are readily convertible to know amounts of cash to be cash equivalents.

16. The Previous period figures have been regrouped/ reclassified, wherever necessary to conform to the current period

2. SHARE CAPITAL

(Amount in Rs.)

Particulars	As at	
	44,651.00	44,286.00
a) Authorized		
Equity Shares, Rs.10 par value 1,000,0000 Equity Shares	100,00,000.00	100,00,000.00
b) Issued, Subscribed & Paid up		
10200 Equity Shares of Rs. 10/-each fully paidup.	102.00	102.00
	102.00	102.00

Particulars	March 31, 2022		March 31, 2021	
	No. of Shares	Amount	No. of Shares	Amount
Equity Shares at the beginning	10,200	102.00	10,200	102.00
Equity Shares at the end	10,200	102.00	10,200	102.00

The company has only one class of shares refered to as equity shares having a par value of Rs. 10/-. Each holder of equity shares is entitled to one vote per share

The details of shareholder holding more than 5% shares :

Name of the shareholder	March 31, 2022		March 31, 2021	
	No. of Shares	% held	No. of Shares	% held
Equity Shares				
Sonia Gupta	5,100	50.00	5,100	50.00
Sanjay Gupta	5,100	50.00	5,100	50.00
	10,200		10,200	

3. RESERVES & SURPLUS

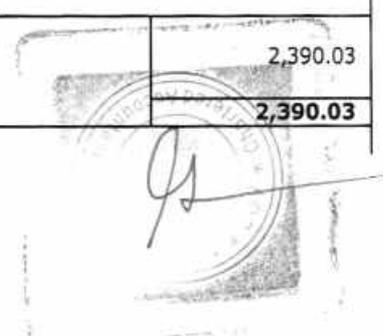
Particulars	As at	
	44,651.00	44,286.00
b) Surplus/(Defecit) in Profit and Loss A/C		
Blanace as per last statement	(567.19)	(567.45)
Net Profit transferred from statement of profit & Loss account available for appropriation	10.52	0.27
Net surplus/(defecit) in Pprofit and Loss A/C	(556.66)	(567.19)

Note 4 Long-term borrowings

	As at	
	44,651.00	44,286.00
Unsecured Loan	25,695.98	
	25,695.98	-

5. OTHER CURRENT LIABILITIES:

Particular	As at 31/03/2022		As at 31/03/2021	
	Other Liability		2,234.04	
		2,234.04		2,390.03



7 LONG TERM LOAN AND ADVANCE

Particular	As at 31/03/2022		As at 31/03/2021	
	Security deposit		228.78	
		228.78		-

8 Investment

Particular	As at 31/03/2022		As at 31/03/2021	
	Security deposit		1.00	
		1.00		1.00

9 Cash & bank balance

Particular	As at 31/03/2022		As at 31/03/2021	
	Cash & Bank Balance		2,394.96	
		2,394.96		53.84

10 Short term Loan & Advance

Particular	As at 31/03/2022		As at 31/03/2021	
	Short term Loan & advance		2,091.32	
		2,091.32		-

11 Other Current assets

Particular	As at 31/03/2022		As at 31/03/2021	
	Other Current assets		1,870.00	
		1,870.00		-

12. Other Income

Particular	As at 31/03/2022		As at 31/03/2021	
	Other Income		34.11	
		34.11		11.50

13 OTHER EXPENSES

Particular	As at 31/03/2022		As at 31/03/2021	
	To Office Exp.		0.42	
To Misc Exp.		0.30		0.29
To Postage & Telegram		0.29		0.27
To Entertainment		-		0.25
To Telephone Exp.		0.27		0.24
To Professional Charges		-		-
To Fee and Taxes		2.60		-
To Bank Charges		3.74		2.30
To Travelling Expenses		6.89		-
To Audit Fees		7.50		7.50
		21.98		11.24

M/S PLAZA POWER SOLUTIONS PVT LTD

Note No. 6.. Property Plant & Equipment and Intangible Assets as on 31st March 2022 (Amount In Rs.)

Assets	Gross Block				Accumulated Depreciation / Amortisation				Net Block	
	Balance as at 1st April 2021	Additions during the year	Deletion/ Adjustme nt during the year	Balance as at 31st March 2022	Balance as at 1st April 2021	Provided During the year	Deletion/ Adjustme nt during the year	Balance as at 31st March 2022	Balance as at 31st March 2022	Balance as at 31st March 2021
Land	-	17,009.05	-	17,009.05	-	-	-	-	17,009.05	-
Building		3,881.85		3,881.85	-	1.60		2	3,880.25	
Total	-	20,890.90	-	20,890.90	-	1.60	-	2	20,889.30	-



PLAZA POWER SOLUTIONS PRIVATE LIMITED
Notes forming part of the financial statements

Note: Additional information to the financial statements

(Amount in Million)

14 Contingent liabilities and commitments (to the extent not provided for)			
Particulars		As at March 31, 2022	As at March 31, 2021
i. Capital Commitments			
Capital expenditure contracted for at the end of the year but not recognised as liabilities is as follows:			
- Property, plant and equipment		Nil	Nil
ii. Contingent Liabilities			
i. Guarantees excluding financial guarantees		Nil	Nil
ii. Other money for which the company is contingently liable*		Nil	Nil
15 Disclosures required under Section 22 of the Micro, Small and Medium Enterprises Development Act, 2006			
Particulars		As at March 31, 2022	As at March 31, 2021
(i) Principal amount remaining unpaid to any supplier as at the end of the accounting year		Nil	Nil
(ii) Interest due thereon remaining unpaid to any supplier as at the end of the accounting year		Nil	Nil
(iii) The amount of interest paid along with the amounts of the payment made to the supplier beyond the appointed day		Nil	Nil
(iv) The amount of interest due and payable for the year		Nil	Nil
(v) The amount of interest accrued and remaining unpaid at the end of the accounting year		Nil	Nil
(vi) 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		Nil	Nil
16 Earnings / Expenditure in foreign exchange			
Particulars		For the year ended 31 March, 2022	For the year ended 31 March, 2021
Expenditure in foreign exchange		Nil	Nil



17	OTHER STATUTORY DISCLOSURE
i	The Company do not have any Benami property, where any proceeding has been Initiated or pending against the Company for holding any Benami property.
ii	The Company have not traded or invested In Crypto currency or Virtual Currency during reporting periods.
iii	The Company have not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall: (a)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 (b)provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries
iv	The Company have not 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: (a)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 (b)provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries,
v	The Company does not have any transaction which is not recorded in the books of accounts that has been surrendered or disclosed as Income during the year In the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961)
vi	The Company does not have any transaction which is not recorded in the books of accounts that has been surrendered or disclosed as Income during the year In the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961)
vii	The Company does not have any borrowings from banks and financial institutions that are used for any other purpose other than the specific purpose for which it was taken at the reporting balance sheet date.
viii	The Company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017. The Company is not declared as a wilful defaulter by any bank or financial institution or other lender during the any reporting period.
x	Section 8 of the Companies Act, 2013 companies are required to disclose grants or donations received during the year. Since, the Company is not covered under Section 8 of the Companies Act, 2013, the said disclosure is not applicable.
xi	There are no charge or satisfaction yet to be registered with ROC beyond the statutory period by the company as at the reporting periods.
xii	.During the reporting periods, the Company does not have any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment granted to promoters, directors, KMPs and related parties as per the definition of Companies Act, 2013.
xiii	The Company has not Identified any transactions or balances in any reporting periods with companies whose name is struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.
xiv	(ix) The company has no unrecorded transactions in books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961)
xv	There are no charge or satisfaction yet to be registered with ROC beyond the statutory period by the company as at the reporting periods.



18 Financial Ratio					
	PARTICULAR	Numerator	Denominator	31.03.2022	31.03.2021
1	Current ratio	Current Assets	Current Liabilities	2.84	0.80
2	Debt- Equity Ratio	Total Debts (Including Government Grants)	Total Equity (Equity Share capital + Other equity-Revaluation Reserve-Capital Redeption Reserve)	N.A	N.A
3	Debt Service Coverage Ratio	Net Profit after taxes + Non-cash operating expenses (i.e. depreciation and other amortizations + Interest)	Finance Cost+Principle Repayment of Long term Borrowings during the Period /Years	N.A	N.A
4	Return on Equity Ratio	Net profit after tax - Exceptional Items	Average Total Equity (Opening(Equity Share capital + Other equity-Revaluation Reserve-Capital Redeption Reserve)+Closing (Equity Share Capital+Other Equity-Revaluation Reserve-Capital Redeption Reserve))/2]	N.A	N.A
5	Inventory Turnover Ratio	Cost of Goods Sold	Average Inventory (opening balance+ closing balance/2)	N.A	N.A
6	Trade Receivable Turnover Ratio	Revenue from operations	Average trade receivable (Opening balance + closing balance /2)	N.A	N.A
7	Trade Payable Turnover Ratio	Purchase of stock in trade and material consumed	Average trade payable (Opening balance + closing balance /2)	N.A	N.A
8	Net Capital Turnover Ratio	Revenue from operations	Working capital (Current asset - current liabilities)	N.A	N.A
9	Net Profit Ratio	Net profit after tax - Exceptional Items	Revenue from operations	N.A	N.A
10	Return on Capital Employed	Profit Before interest, Tax & Exceptional item	Equity Share capital + Other equity-Revaluation Reserve-Capital Redeption Reserve + Total Debts (Including Government Grants)	N.A	N.A
11	Return on Investment	Interest Income on fixed deposits	Non current Investments + Fixed deposits with bank	N.A	N.A

As per our report of even date attached
For **A O P & ASSOCIATES**
Chartered Accountants

O.P.C. JAIN
Partner
M.No. 016916
FRN: 000330N
UDIN:-22016916BAUDOVE18Y
Place: Delhi
Dated: 06/09/2022

for and on behalf of the Board Of Directors

Sanjay Gupta
Director

Sodja Gupta
Director

