ANIL RAM & ASSOCIATES
CHARTERED ACCOUNTANTS

H. O. : 4834/24, Kiran Mansion, Office No. 306,
IIIrd Floor, Ansari Road, Darya Ganj, New Delhi-110 002
B. O. : Office No. S 3, Plot No. 18, Raison Plaza, Sector 4,
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INDEPENDENT AUDITOR'S REPORT

To The Members of ,

MAYUR ELECTROMECK PVT. LTD.

Report on the Financial Statements

We have audited the accompanying financial statements of **M/s. MAYUR ELECTROMECK PRIVATE LIMITED ("the Company")** which comprises the Balance Sheet as at March 31, 2023, the Statement of Profit and Loss and statement of cash flows for the year ended, and notes to the 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 financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Accounting Standards) Rules, 2006, as amended, ("AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2023, the Profit and its Cash Flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). 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 (ICAI) together with the independence requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. 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.

Other Information – Other than the Financial Statements and Auditor's Report thereon:

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report and Annual Return, but does not include the financial statements and our auditor's report thereon. Our opinion on the 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 financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the 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.

ANIL RAM & ASSOCIATES * Chartered Accountants * FRN 013226N New Delhi

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 the financial statements 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.

The Board of Directors are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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.

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 system 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

Anil Rai & Associates
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New Delhi
Chartered Accountants

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.

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 (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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.

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

1 As required by the Companies (Auditor's Report) Order, 2020 ("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-A, a statement on the matters specified in the paragraph 3 and 4 of the said order.

2 As required by Section 143(3) of the Act, based on our audit 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 purposes 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, the Statement of Profit and Loss and the Statement of Cash Flow dealt with by this Report are in agreement with the relevant 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.

e) On the basis of the written representations received from the directors as on March 31, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2023 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 B". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.

g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:

In our opinion and to the best of our information and according to the explanations given to us, the company has paid remuneration to its managerial personnel and the provisions of section 197 of the Act have duly been complied with.

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ANIL RAM & ASSOCIATES
FRN 011586N
New Delhi
Chartered Accountants

h) 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, as amended in our opinion and to the best of our information and according to the explanations given to us:

i) The Company has disclosed the impact of pending litigations on its financial position in its financial statements.

ii) The Company does not have any long-term contracts including derivative contracts for which there were any material foreseeable losses, and

iii) There were no amount which were required to be transferred, to the Investor Education and Protection Fund by the Company.

iv) a. The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) 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 any other person or entity, including foreign entity ("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;

b. The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("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;

c. Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

d. The Company had not proposed, declared and paid any dividend during the year. Accordingly Reporting, under Rule 11(f) is not applicable to the Company.

For Anil Ram & Associates
Chartered Accountants

ANIL RAM & ASSOCIATES
FRN 011986N
New Delhi
Chartered Accountants

Anil Kumar
Partner
M.NO. 090894
FRN : 011986N

UDIN: 23090894BGQEBZ5187
Place: New Delhi
Dated: 25-Aug-2023.

Annexure to the Independent Auditor's Report

Report as required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 (Refer to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date) With reference to the Annexure A referred to in the Independent Auditors' Report to the members of the Company on the financial statements for the year ended March 31, 2023, we report the following:

(i) In respect of the Company's Property, Plant and Equipment and Intangible Assets:

(a) (A). The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant & Equipment and relevant details of right-of-use assets.

(B) The Company has maintained proper records showing full particulars of Intangible Assets.

(b) The Company has regular programme of physical verification of its Property, Plant & Equipment by which Property, Plant & Equipment are verified by rotation every year, so that all the assets are covered. In accordance with this programme, Property, Plant & Equipment verified during the year and no material discrepancies were noticed on such verification. In our opinion the periodicity of physical verification and procedure followed is reasonable having regard to size of the Company and the nature of its assets.

(c) According to the information and explanations given to us and the record examined by us, the title deed in respect of immovable property is in the name of the company, and in case where the company is a lessee, the lease agreements are duly executed in favour of the company.

(d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not revalued any of its Property, Plant and Equipment (including right of use assets) and Intangible Assets during the year.

(e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings initiated or pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 and rules made thereunder.

(ii) (a) The Company has system to physically verify and to reconcile its inventories of raw material, Finished goods, stores and spares at reasonable intervals which in our opinion and procedure followed for such verification is reasonable having regard to the nature of business and its inventories. No discrepancy has been found on such physical verification.

(b) According to the information and explanations given to us and on the basis of our Examination of the records of the Company, the quarterly returns and statement filed by the company in respect of working capital facilities sanctioned by the banks, are in agreement with the books of accounts of the company.

(iii) The Company has complied with the applicable compliances of under Section 189 of the Companies Act, 2013.

(iv) According to the information and explanation given to us, and on the basis of our examination of the records of the company, In our opinion and according to the information and explanations given to us, the Company has not made or provided any loans, investments, guarantee and security covered under the provisions of section 186 of the Act, accordingly requirements of clause 3(iv) are not applicable to the company.

(v) The Company has not accepted any deposits from the public within the meaning of section 73

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FRN 011986 N
New Delhi
Chartered Accountants

to 76 of the Companies Act, 2013 and rules framed there under, accordingly requirements of clause 3(v) are not applicable to the company.

(vi) The Central Government has not prescribed the maintenance of cost records under section 148(1) of the Companies Act, 2013, for business activities carried out by the Company, accordingly requirements of clause 3(vi) are not applicable to the company.

(vii) (a) According to the information and explanations given to us, and on the basis of examination of books of accounts of the Company, we are of the opinion that the company is regular in depositing undisputed statutory dues including income tax, GST, and any other statutory dues with the appropriate authorities.

(b) According to the information and explanations given to us, the Company has CGST under dispute of Rs. 41,53,166/- and SGST Under dispute of Rs. 41,53,166/- for the year ended march, 2023.

(viii) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year.

(ix) (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been defaulted in the repayment of loans or borrowings or in the payment of interest thereon to any lender.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been declared a willful defaulter by any bank or financial institution or government or government authority.

(c) In our opinion and according to the information and explanations given to us by the Management, the term loans obtained by the company during the year under report, have been used for the purpose, it has been obtained.

(d) According to the information and explanations given to us and on an overall examination of the balance sheet of the Company, we report that no funds raised on short-term basis have been used for long-term purposes by the Company.

(e) According to the information and explanations given to us and on an overall examination of the financial statements of the Company, we report that the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, joint ventures or associate companies, accordingly clause 3(ix)(e) of the Order is not applicable.

(f) According to the information and explanations given to us and procedures performed by us, we report that the Company has not raised any loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies, accordingly clause 3(ix)(f) of the Order is not applicable.

(x) (a) The Company has not raised any moneys by way of initial public offer or further public offer (including Debt instruments) Accordingly, clause 3(x)(a) of the Order is not applicable.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Accordingly, clause 3(x)(b) of the Order is not applicable.

(xi) (a) Based on examination of the books and records of the Company and according to the information and Explanations given to us, considering the principles of materiality outlined in the Standards on Auditing, we report that no fraud by the Company or on the Company has been noticed or reported during the course of the audit.

ANIL RAJ & ASSOCIATES * FRN 016866N New Delhi * Chartered Accountants

(b) According to the information and explanations given to us, no report under sub-section (12) of Section 143 of the Act has been filed by the auditors in Form ADT-4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

(c) We have taken into consideration and observed that no whistle blower complaints received by the Company during the year while determining the nature, timing and extent of our audit procedures.

(xii) According to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, clause 3(xii) of the Order is not applicable.

(xiii) In our opinion and according to the information and explanations given to us, the transactions with related parties are in compliance with Section 177 and 188 of the Act, where applicable, and the details of the related party transactions have been disclosed in Note no. 4 of the financial statements as required by the applicable accounting standards.

(xiv) Based on information and explanations provided to us, the requirements of having Internal audit system as required under sec 138 of The Companies Act, 2013 is not applicable to the company, Accordingly, clause 3(xiv) of the Order is not applicable.

(xv) In our opinion and according to the information and explanations given to us, and based on the examination of records, the Company has not entered into any non-cash transactions with its directors or persons connected to its directors and hence, provisions of Section 192 of the Act are not applicable to the Company.

(xvi) (a) The Company is not conducting any non-banking financial activities therefore is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934, accordingly the requirement of clause 3(xvi) (a) and (b) are not applicable to the company.
(b) The company is neither a Core Investment Company, nor has any other core Investment Company in its group, accordingly the requirement of clause 3(xvi) (c) and (d) are not applicable to the company.

(xvii) The Company has not incurred cash losses either in the current financial year or in the immediately preceding financial year.

(xviii) There is no resignation of the statutory auditors during the year, accordingly the requirement of clause 3(xviii) are not applicable to the company.

(xix) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that the Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

(xx) According to the information and explanations given and according to examination of records by us, the provisions of Corporate Social Responsibility under section 135 of The Companies Act, 2013, are not applicable to the company during the year.

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(xxi) According to the information and explanations given to us, the company does not have any of its subsidiary, and no accounts are being incorporated in the financial statement, accordingly, clauses 3(xxi) of the Order are not applicable.

For Anil Ram & Associates
Chartered Accountants

Anil Kumar
Partner
M.NO. 090894
FRN : 011986N

UDIN: 23090894BGQEBZ5187
Place: New Delhi
Dated: 25-Aug-2023.

Annexure - B to the Auditors' Report of Mayur Electromeck Pvt .Ltd.

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of **Mayur Electromeck Private Limited** ("the Company") as of 31st March 2023 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's 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 Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). 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 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 under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls 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 (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed 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 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 judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's 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 statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes 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 transactions are recorded as necessary to permit preparation of financial statements 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 unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls 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 of changes 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 31st March 2023, 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.

For Anil Ram & Associates
Chartered Accountants

ANIL RAM & ASSOCIATES
FRN 011986N
New Delhi
Chartered Accountants

Anil Kumar
Partner
M.NO. 090894
FRN : 011986N

UDIN: 23090894BGQEBZ5187
Place: New Delhi
Dated: 25-Aug-2023.

MAYUR ELECTOMECK PRIVATE LIMITED

Regd. Office: 452, FUNCTIONAL INDUSTRIES ESTATE PATPARGANJ

CIN: U28999DL2011PTC228221

Balance Sheet as at 31st March, 2023

(Amount In Rs.)

	Note No.	As at 31st March 2023	As at 31st March 2022
I EQUITY AND LIABILITIES:			
1. Shareholder's Funds			
(a) Share Capital	2	4,06,250	4,06,250
(b) Reserves and Surplus	3	2,89,35,141	2,44,45,597
Total Shareholder's Funds		**2,93,41,391**	**2,48,51,847**
2. Share Application money pending allotment		-	-
3. Non-Current Liabilities			
(a) Long Term Borrowings	4	5,87,52,949	6,80,14,778
(b) Deferred tax liabiliteis (Net)	5	9,54,347	9,35,317
Total Non-Current Liabilities		**5,97,07,296**	**6,89,50,094**
4. Current Liabilities			
(a) Short Term Borrowings	6	6,01,55,309	5,35,57,050
(b) Trade Payables	7	10,05,94,488	8,21,39,774
(c) Other Current Liabilities	8	52,36,245	31,98,192
(d) Short Term Provisions	9	34,95,504	26,04,187
Total Current Liabilities		**16,94,81,546**	**14,14,99,203**
TOTAL EQUITY AND LIABILITIES		25,85,30,233	23,53,01,144
II ASSETS:			
1. Non-Current Assets			
(a) Property, Plant & Equipment and Intangible assets	10		
(i) Property, Plant and Equipment		3,38,73,192	3,36,77,416
(ii) Intangible Assets		1,937	2,749
Total Non-Current Assets		**3,38,75,128**	**3,36,80,165**
2. Current Assets			
(a) Inventories	11	8,02,55,345	11,24,90,661
(b) Trade Receivables	12	11,52,35,719	5,78,38,454
(c) Cash and Cash Equivalents	13	1,47,18,458	1,36,03,631
(d) Short Term Loans and Advances	14	1,23,45,615	1,58,87,802
(e) Other Current Assets	15	20,99,968	18,00,431
Total Current Assets		**22,46,55,105**	**20,16,20,979**
TOTAL ASSETS		25,85,30,233	23,53,01,144

Significant Accounting Policies 1

Notes To Financial Statements

The accompanying Notes referred to above form an Integral Part of the Financial Statements.

As per our Audit Report of even date attached

For ANIL RAM & ASSOCIATES
CHARTERED ACCOUNTANTS

ANIL RAM & ASSOCIATES FRN 011986N New Delhi Chartered Accountants

ANIL KUMAR
(PARTNER)
M.No.090894
FRN : 011986N

FOR AND ON BEHALF OF THE BOARD

For Mayur Electromeck Pvt. Ltd. Director

For Mayur Electromeck Pvt. Ltd. Director

VIKRAM BANSAL
(DIRECTOR)
DIN:02218118

POONAM BANSAL
(DIRECTOR)
DIN:05105531

PLACE :- NEW DELHI
DATE :- 25.08.2023
UDIN :-23090894BGQEBZ5187

MAYUR ELECTOMECK PRIVATE LIMITED

Regd. Office: 452, FUNCTIONAL INDUSTRIES ESTATE PATPARGANJ

CIN: U28999DL2011PTC228221

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED ON 31st MARCH, 2023

(Amount In Rs.)

	Note No.	For the year ended 31st March 2023	For the year ended 31st March 2022
I Revenue from Operations			
Revenue from Turnkey Projects/ Services	16	68,48,53,053	59,78,23,088
II Other Income	17	8,36,862	6,90,352
III Total Income (I + II)		68,56,89,916	59,85,13,440
IV Expenses			
Cost of Material Consumed	18	61,73,77,843	56,24,93,813
Changes in Inventories of Work in Progress	19	1,26,47,999	(1,33,37,321)
Employee Benefits Expense	20	76,50,411	68,26,333
Finance Costs	21	1,31,74,497	1,09,29,918
Depreciation and Amortization Expenses	10	22,51,428	19,99,540
Other Expenses	22	2,65,29,977	2,46,40,370
IV Total Expense		67,96,32,155	59,35,52,653
V Profit/(Loss) Before Expectional and extraordinary Items & Tax (III-IV)		60,57,760	49,60,787
VI Exceptional Items		-	-
VII Profit/(Loss) Before extraordinary Items & Tax (V-VI)		60,57,760	49,60,787
VIII Extraordianry Items		-	-
IX Profit/(Loss) Before Tax (VII-VIII)		**60,57,760**	**49,60,787**
X Tax Expense:			
(1) Current Tax		15,49,186	10,77,807
(2) Deferred Tax		19,030	1,61,987
XI Profit for the period from Continuing Operations(IX-X)		**44,89,544**	**37,20,994**
XII Profit/(loss) from discontinuing operations		-	-
XIII Tax expense of discontinuing operations		-	-
XIV Profit/(loss) from discontinuing operations (after tax) (XII-XIII)		-	-
XV Profit / (Loss) (XI+XIV)		**44,89,544**	**37,20,994**
XVI Earnings Per Equity Share:			
(1) Basic		**111**	**92**
(2) Diluted		**111**	**92**

Significant Accounting Policies
Notes To Financial Statements
The accompanying Notes referred to above form an Integral Part of the Financial Statements.

As per our Audit Report of even date attached

For ANIL RAM & ASSOCIATES
CHARTERED ACCOUNTANTS

ANIL RAM & ASSOCIATES * FRN 011986N New Delhi * Chartered Accountants

ANIL KUMAR
(PARTNER)
M.No.090894
FRN : 011986N

PLACE :- NEW DELHI
DATE :- 25.08.2023
UDIN :-23090894BGQEBZ5187

FOR AND ON BEHALF OF THE BOARD

For Mayur Electromeck Pvt. Ltd.

Director

VIKRAM BANSAL
DIRECTOR
DIN:02218118

For Mayur Electromeck Pvt. Ltd

Directo

POONAM BANSAL
DIRECTOR
DIN:05105531

MAYUR ELECTOMECK PRIVATE LIMITED
CIN: U28999DL2011PTC228221
Cash Flow Statement For The Year Ended 31st March 2023

(Amount in Hundreds)

Sr. No.	Particulars	For the Year Ended 31.03.2023	For the Year Ended 31.03.2022
A	Cash Flow From Operating Activities		
	Net Profit/ (Loss) Before Tax (as per Statement of Profit & Loss)	60,572	[illegible]
	Adjustment For:		
	Depreciation as per Co. Act	22,914	15,595
	Loss on sale of fixed assets	4,953	-
	Finance Charges	15,017	23,415
	Interest Expenses	116,728	85,885
	Operating Profit Before Working Capital Change	219,790	178,592
	Adjustment For:		
	(Increase) / Decrease in Trade Receivable	(573,973)	232,685
	(Increase) / Decrease in Short Term Loans & Advances	35,422	(25,456)
	(Increase) / Decrease in Inventories	322,353	(533,347)
	(Increase) / Decrease in Other Current Assets	(2,595)	(1,390)
	Increase / (Decrease) in Trade Payable	184,547	433,335
	Increase / (Decrease) in Other Current Liabilities	70,381	(20,324)
	Increase / (Decrease) in Short-Term Provisions	(6,575)	3,830
	Cash Generated From Operations	198,946	267,972
	Direct Taxes Paid		
	Net Cash From Operating Activities (A)	198,946	267,972
B	Cash Flow From Investing Activities		
	Less:-Increase in loan and advances	-	-
	Sale of Fixed Assets	10,218	-
	Purchases of Fixed Assets	(39,635)	(44,083)
	Net Cash Used In Investing Activities (B)	(29,417)	(44,083)
C	Cash Flow From Financing Activities		
	Proceeds from Long Term Borrowings	(92,618)	(115,938)
	Proceed from Short Term Borrowing (Net)	65,983	67,441
	Bank Charges	(15,017)	(23,415)
	Interest Paid	(116,728)	(85,885)
	Net Cash Used In Financing Activities (C)	(158,381)	(157,796)
	Net Decrease In Cash And Cash Equivalent (A+B+C)	11,148	66,095
	Cash & Cash Equivalent at the beginning of the Year	136,036	69,941
	Cash & Cash Equivalent at the end of the Year	147,185	136,036
	Net Decrease In Cash And Cash Equivalents	11,148	66,095

As per our Audit Report of even date attached

For ANIL RAM & ASSOCIATES
CHARTERED ACCOUNTANTS

ANIL KUMAR
(PARTNER)
M.No.090894
FRN : 011980N

PLACE :- NEW DELHI
DATE :- 25.08.2023
UDIN :-23090894BGQEBZ5107

FOR AND ON BEHALF OF THE BOARD

VIKRAM BANSAL
(DIRECTOR)
DIN:02218118

POONAM BANSAL
(DIRECTOR)
DIN:05105531

NOTES FORMING PART OF BALANCE SHEET:

Note No. 2: SHARE CAPITAL

		As at 31st March 2023	As at 31st March 2022
A	**Authorised**		
	500,000 (Previous year 500,000) Equity Shares of Rs.10/- each	50,00,000	50,00,000
		50,00,000	**50,00,000**
B	**Issued, Subscribed and Paid Up**		
	40,625 (Previous year 00,000) Equity Shares of Rs.10/- each, fully paid up	4,06,250	4,06,250
		4,06,250	**4,06,250**
C	**Reconciliation of the number of shares outstanding**		
	Number of equity shares at the beginning of the year	40,625	40,625
	Equity Shares issued during the year	-	-
	Number of equity shares at the end of the year	**40,625**	**40,625**

D **Details of shareholders holding more than 5% shares as on balance sheet date**

Name of Shareholders	2022-23		2021-22	
	No. of Shares	% of holding	No. of Shares	% of holding
VIKRAM BANASL	35,625	88	35,625	88
POONAM BANSAL	5,000	12	5,000	12
	-	-	-	-
	40,625	100	40,625	100

E **Shareholding of Promoters as below at 31.03.2023**

Shares held by promotors at the end of the year				
S. No	Promoter Name	No of Shares	% of total shares	% Change during the year
1	VIKRAM BANASL	35,625	88	-
2	POONAM BANSAL	5,000	12	-

Shareholding of Promoters as below at 31.03.2022

Shares held by promotors at the end of the year				
S. No	Promoter Name	No of Shares	% of total shares	% Change during the year
1	VIKRAM BANASL	35,625	88	-
2	POONAM BANSAL	5,000	12	-

Note No. 3: RESERVE & SURPLUS

		As at 31st March 2023	As at 31st March 2022
A	**Share Premium**		
	Balance as per Last Balance Sheet	45,93,750	45,93,750
	Addition during the year	-	-
	Closing Balance	**45,93,750**	**45,93,750**
B	**Surplus**		
	Balance as per Last Balance Sheet	1,98,51,847	1,61,30,853
	Add: Profit/(Loss) after tax transferred from statement of Profit & Loss	44,89,544	37,20,994
	Closing Balance	**2,43,41,391**	**1,98,51,847**
	TOTAL (A+B)	**2,89,35,141**	**2,44,45,597**

For Mayur Electromech Pvt. Ltd

Director

ANIL RAM & ASSOCIATES * Chartered Accountants * FRN 011986 N New Delhi

For Mayur Electromech Pvt. Ltd

Director

MAYUR ELECTOMECK PRIVATE LIMITED

Note No. 4: NON CURRENT LIABILITIES	Non Current		Current	
Long Term Borrowings	**As at 31st March 2023**	**As at 31st March 2022**	**As at 31st March 2023**	**As at 31st March 2022**
TERM LOANS				
A. From Banks				
Vehicle Loans (Secured)*				
From HDFC Bank Ltd.	14,45,244	-	-	-
From Indusind Bank (WCTL)	1,85,56,667	2,44,16,667		
From Kotak Mahindra Ltd.	1,59,054	5,06,127	-	-
Sub Total	2,01,60,965	2,49,22,794	-	-
B. From Directors and Relatives				
Unsecured Loans				
From Vikram Bansal	2,99,76,984	3,54,76,984	-	-
From Poonam Bansal	86,15,000	76,15,000	-	-
Sub Total	3,85,91,984	4,30,91,984	-	-
Total	**5,87,52,949**	**6,80,14,778**	-	-

Note No. 5: DEFERRED TAX LIABILITIES/ (ASSETS)	**As at 31st March 2023**	**As at 31st March 2022**
Net Deferred Tax Liabilities/ (ASSETS)	9,54,347	9,35,317
	9,54,347	**9,35,317**

For Mayur Electromeck Pvt. Ltd.

Director

For Mayur Electromeck Pvt. Ltd.

Director

ANIL RAM & ASSOCIATES
FRN 011996 N
New Delhi
Chartered Accountants

TRADE Payables FOR F.Y. 2022-23

S.No	Party Name	Outstanding for following periods from due date of payment.				TOTAL
		Less Than One Year	1-2 Year	2-3 Year	More Than 3 Years	
	JHILMIL					
1	HARSHIT ENTERPRISES	1,24,93,888.70				1,24,93,888.70
		1,24,93,888.70	-	-	-	**1,24,93,888.70**
	PATPARGANJ					
1	Crystal Autocars Pvt. Ltd.	(4,436.50)				(4,436.50)
2	FxTrade Consulting Pvt Ltd.	39,871.27				39,871.27
3	Green World Publication	(4,000.00)				(4,000.00)
4	Mamta Metal	35,67,588.20				35,67,588.20
5	LC PAYABLE	5,29,70,637.12				5,29,70,637.12
		5,65,69,660.09	-	-	-	**5,65,69,660.09**
	SAHIBABAD					
1	DOROTHY CHEMICAL	1,85,850.00				1,85,850.00
2	EXCELLENT POWER CABLE PVT LTD	9,250.00				9,250.00
3	LKV INTERNATIONAL	4,40,373.00				4,40,373.00
4	MATRIX POLYTECH PVT LTD	1,51,512.00				1,51,512.00
5	PRABHU ENTERPRISES	3,01,45,802.44				3,01,45,802.44
6	PRIYA CABLES	5,98,152.00				5,98,152.00
		3,15,30,939.44	-	-	-	**3,15,30,939.44**
	TOTAL CREDITORS	**10,05,94,488.23**	-	-	-	**10,05,94,488.23**

For Mayur Electromech Pvt. Ltd.

Director

ANIL RAM & ASSOCIATES
FRN 011985 N
New Delhi
Chartered Accountants

For Mayur Electromech Pvt. Ltd.

Director

Mayur Electromeck Private Limited

FIXED ASSETS REGISTER AS ON 31-3-2023

Date of Purchase / Put to use	BRANCH	Particular	Original Cost (Rs) as on 1-4-2022	Addition During the F.Y 2022-23	Sale/Deletion During the F.Y.2022-23	Total Original Cost as on 31-3-2023	Life as per Co. Act, 2013	Salvage Value	Remaining Life as on 31-3-2022	Remaining Life as on 31-3-2023	Rate of Dep.	Depreciation Upto 1-4-2022	Depreciation Written Back	Dep for the Year 2022-23	Total Depreciation Upto 31-3-2023	WDV /Residual Value as on 31-3-2023	WDV /Residual Value as on 31-3-2022
Assets having life 3 years																	
1-Apr-2012	PATPARGANJ	COMPUTER-1*	3,200	-	-	3,200	3.00	160	-	-	0.00%	3,040.00		-	3,040	160	160
26-May-2012	PATPARGANJ	COMPUTER-2*	5,575	-	-	5,575	3.00	279	-	-	0.00%	5,296.00		-	5,296	279	279
25-Jun-2013	PATPARGANJ	COMPUTER-3*	4,175	-	-	4,175	3.00	209	-	-	31.67%	3,966.00		-	3,966	209	209
9-Aug-2017	PATPARGANJ	LAPTOP	45,688	-		45,688	3.00	2,284	-	-	31.67%	43,404.00		-	43,404	2,284	2,284
		TOTAL	58,638	-	-	58,638						55,706.00		-	55,706	2,932	2,932
Assets having life 5 years																	
1-Apr-2012	PATPARGANJ	CAMRA-1*	4,580	-	-	4,580	5.00	229	-	-	33.32%	4,351.00		-	4,351	229	229
8-Jul-2012	PATPARGANJ	CAMRA-2	4,100	-	-	4,100	5.00	205	-	-	30.59%	3,895.00		-	3,895	205	205
1-Apr-2012	PATPARGANJ	MOBILE PHONE	4,482	-	-	4,482	5.00	224	-	-	33.34%	4,258.00		-	4,258	224	224
1-Apr-2012	PATPARGANJ	PRINTER*	10,277	-	-	10,277	5.00	514	-	-	33.34%	9,763.00		-	9,763	514	514
17-Jun-2012	PATPARGANJ	UPS-1*	1,300	-	-	1,300	5.00	65	-	-	31.11%	1,235.00		-	1,235	65	65
26-Jun-2013	PATPARGANJ	UPS-2*	2,150	-	-	2,150	5.00	108	-	-	23.57%	2,042.00		-	2,042	108	108
20-Nov-2017	PATPARGANJ	PRINTER	8,559	-	-	8,559	5.00	428	0.64	-	19.00%	7,093.27		1,038.05	8,131	428	1,466
24-Apr-2018	PATPARGANJ	MICROWAVE	3,672	-	-	3,672	5.00	184	1.06	0.06	19.00%	2,746.68		697.68	3,444	228	925
24-Apr-2018	PATPARGANJ	REFRIGERATOR	56,641	-	-	56,641	5.00	2,832	1.06	0.06	19.00%	42,368.72		10,761.72	53,130	3,510	14,272
30-Aug-2018	SAHIBABAD	PRINTER	13,305	-	-	13,305	5.00	665	1.41	0.41	19.00%	9,065.97		2,527.97	11,594	1,711	4,239
8-Mar-2020	PATPARGANJ	MOBILE PHONE	61,607	-	-	61,607	5.00	3,080	2.93	1.93	19.00%	13,244.33	-	11,705.33	24,950	36,657	48,363
19-Aug-2020	JHILMIL	PRINTER	6,743	-		6,743	5.00	337	3.38	2.38	19.00%	2,071.17	-	1,281.17	3,352	3,391	4,672
19-Aug-2020	JHILMIL	REFRIGERATOR	34,269	-		34,269	5.00	1,713	3.38	2.38	19.00%	10,525.11	-	6,511.11	17,036	17,233	23,744
5-Dec-2020	PATPARGANJ	PRINTER	43,500	-		43,500	5.00	2,175	3.68	2.68	19.00%	10,914.00	-	8,265.00	19,179	24,321	32,586
23-Dec-2020	PATPARGANJ	PRINTER	38,500	-		38,500	5.00	1,925	3.73	2.73	19.00%	9,299.00	-	7,315.00	16,614	21,886	29,201
25-Oct-2021	PATPARGANJ	PRINTER	19,000			19,000	5.00	950	4.57	3.57	19.00%	1,562.68	-	3,610.00	5,173	13,827	17,437
7-Jun-2022	PATPARGANJ	MOBILE PHONE		42,703		42,703	5.00	2,135	-	4.18	19.00%	-		6,624.16	6,624	36,078	-
19-Jan-2023	PATPARGANJ	PRINTER		3,800		3,800	5.00	190	-	4.80	19.00%	-		142.42	142	3,658	-
24-Mar-2023	PATPARGANJ	PRINTER		5,800		5,800	5.00	290	-	4.98	19.00%	-		24.15	24	5,776	-
8-Aug-2022	SAHIBABAD	PRINTER		10,000		10,000	5.00	500	-	4.35	19.00%	-		1,228.49	1,228	8,772	-
		TOTAL	3,12,685	62,303	-	3,74,988						1,34,435	-	61,732	1,96,167	1,78,820	1,78,250
Assets having life 8 years																	
1-Apr-2012	PATPARGANJ	DELIVERY VAN*	99,531	-	-	99,531	8.00	4,977	-		16.67%	94,554.00	-	-	94,554	4,977	4,977
1-May-2015	PATPARGANJ	CAR	7,36,963	-	-	7,36,963	8.00	36,848	1.08	0.08	11.88%	6,05,372.20	-	87,551.20	6,92,923	44,040	1,31,591
17-Mar-2016	PATPARGANJ	CAR	2,91,127	-	-	2,91,127	8.00	14,556	1.96	0.96	11.88%	2,08,822.89	-	34,585.89	2,43,409	47,718	82,304
10-Jul-2017	PATPARGANJ	CAR	8,97,202	-	-	8,97,202	8.00	44,860	3.27	2.27	11.88%	5,03,523.74	-	1,06,542.74	6,10,066	2,87,136	3,93,678
7-Mar-2018	PATPARGANJ	JEEP CAR	22,68,004	-	22,68,004	-	8.00	1,13,400	3.93	2.93	11.88%	10,95,748.48	13,32,707	2,36,959.00	-	-	11,72,256
13-May-2019	PATPARGANJ	TATA ACE	4,03,984	-	-	4,03,984	8.00	20,199	5.11	4.11	11.88%	1,32,879.10		47,973.10	1,80,852	2,23,132	2,71,105
25-Aug-2020	PATPARGANJ	CAR	17,43,235	-	-	17,43,235	8.00	87,162	6.40	5.40	11.88%	3,31,215.19		2,07,009.19	5,38,224	12,05,011	14,12,020
20-Feb-2023	PATPARGANJ	CAR- MG HECTOR		27,67,063		27,67,063	8.00	1,38,353	-	7.89	11.88%	-		36,009.72	36,010	27,31,053	-
		TOTAL	64,40,046	27,67,063	22,68,004	69,39,105						29,72,116	13,32,707	7,56,631	23,96,039	45,43,066	34,67,931

ANIL RAM & ASSOCIATES * Chartered Accountants * FRN 011986 N New Delhi

For Mayur Electromeck Pvt. Ltd.

Director

For Mayur Electromeck Pvt. Ltd.

Director

TRADE RECEIVABLES FOR F.Y. 2022-23

S.No	Party Name	Outstanding for following periods from due date of payment.					TOTAL
		Less Than 6 Month	6month - 1 Year	1-2 Year	2-3 Year	More Than 3 Years	
	PATPARGANJ						
1	Ajanma Industries LLP	66,96,065.00					66,96,065.00
2	Arihant Marketing	9,76,534.00					9,76,534.00
3	Bharat Wire Agency	8,25,161.00					8,25,161.00
4	Darsh Manufacturing Company	4,000.00					4,000.00
5	Deep Cable	54,78,726.00					54,78,726.00
6	Ishita Cables	80,61,242.00					80,61,242.00
7	Kamal Electricals				32,354.00		32,354.00
8	Kamboj Electric Co.			27,182.00			27,182.00
9	Kamax Corporation	3,26,427.00					3,26,427.00
10	Pranava Electrical Industries Pvt.Ltd.	44,19,667.65					44,19,667.65
11	Polytech Industries	9,10,788.00					9,10,788.00
12	Shri Paras Enterprises		12,13,381.00				12,13,381.00
13	Trimoorti Electricals					13,34,297.00	13,34,297.00
14	V.K.S. Industries	73,25,374.00					73,25,374.00
		3,50,23,984.65	12,13,381.00	27,182.00	32,354.00	13,34,297.00	3,76,31,198.65
	SAHIBABAD						
1	DEEP CABLE	38,67,791.40					38,67,791.40
2	G.H. ENTERPRISES	83,802.00					83,802.00
3	Goyal Light House	2,29,560.00					2,29,560.00
4	INDIA SALES CORPORATION	3,28,989.00					3,28,989.00
5	KAMAX CORPORATION	15,06,319.67					15,06,319.67
6	K.P. TRADING CO.	35,291.00					35,291.00
7	Laosons Electronics Co.			34,604.00	45,489.00		80,093.00
8	M.G Submersible Spares	87,702.00					87,702.00
9	M.G Submersible Spares (FARIDABAD)	1,38,979.00					1,38,979.00
10	Navodaya Industries	2,386.00					2,386.00
11	Pooja Industries	276.00					276.00
12	Rajdhani Enterprises	32,56,978.00	15,55,559.00				48,12,537.00
13	SAMIKSH OVERSEAS	186.00					186.00
14	SHRI HASTI CABLES	12,20,120.00					12,20,120.00
15	SHRI VAISHNO PLASTIC	9,03,600.00					9,03,600.00
16	SUNIL PLASTIC	81,91,571.00					81,91,571.00
17	THE B.E.S. & T. UNDERTAKING	42,37,793.00					42,37,793.00
18	THE PRINCIPAL OF CHIEF MATERIAL MANAGER		1,35,759.00				1,35,759.00
19	TRAK WIRE LINK INDUSTRIES	83,37,290.00	3,55,626.00				86,92,916.00
		3,24,28,634.07	20,46,944.00	34,604.00	45,489.00	-	3,45,55,671.07
	JHILMIL						
1	Anand Mangal Traders	2,56,592.00					2,56,592.00
2	C.M. Industries	11,25,832.00					11,25,832.00
3	Continental Conductors Pvt Ltd	8,78,707.00					8,78,707.00
4	ENHANCCE HOME APPLIANCES PVT. LTD.		54,144.00				54,144.00
5	Eshaan Packcraft Private Limited	64,03,253.00					64,03,253.00
6	Kankaria Traders	899.00					899.00
7	K.B.Industries	13,78,279.00					13,78,279.00
8	Kumar Trding Co.	30,000.00					30,000.00
9	Madhuban Corporation	4,46,549.00					4,46,549.00
10	Mahabir Electricals & Services	2,67,748.00					2,67,748.00
11	NOVOMECH ENGINEERS PRIVATE LIMITED	7,84,239.00					7,84,239.00
12	SHARMA ELECTRICALS	95,526.00					95,526.00
13	TAHA ELECTRICAL WIRE AND SPARE	4,23,127.00					4,23,127.00
14	TAHA INSULATION AND MACHINERIES	2,13,980.00					2,13,980.00
15	TAHA TRADING COMPANY	3,52,956.00					3,52,956.00
16	UP Insulating Cable Co.	2,34,43,794.00					2,34,43,794.00
17	V.K.S. Industries	68,93,224.00					68,93,224.00
		4,29,94,705.00	54,144.00	-	-	-	4,30,48,849.00
	TOTAL SUNDRY DEBTORS	11,04,47,323.72	33,14,459.00	61,786.00	77,843.00	13,34,297.00	11,62,35,718.72

For Mayur Electromech Pvt. Ltd.

Director

For Mayur Electromech Pvt. Ltd.

Director

ANIL RAM & ASSOCIATES * FRN 011986 N New Delhi * Chartered Accountants

MAYUR ELECTOMECK PRIVATE LIMITED

DETAIL OF SECURITY DEPOSITS AS ON 31.03.2023

PARTICULARS	Amount
DELHI (PATPARGANJ)	
MARGIN MONEY WITH HARSHIT ENTERPRISES	44,000.00
MARGIN MONEY WITH MAA JAGDAMA ENGINEERING WORKS	16,000.00
MARGIN MONEY WITH MAMTA METALS	67,500.00
MARGIN MONEY WITH PRABHU ENTERPRISES	12,000.00
EARNEST MONEY WITH MUMBAI	1,92,500.00
SECURITIES WITH ELECTRICITY	1,72,500.00
SECURITIES WITH GAS PLAZA	8,000.00
SECURITY DEPOSIT ELECTRICITY	2,44,500.00
INTEREST ON ELECTRICITY SECURITY DEPOSIT RECEIVABLE	29,190.00
DELHI (JHILMIL)	
INTEREST RECEIVABLE FROM BSES	31,518.99
SECURITY DEPOSIT WITH BSES	4,13,701.00
U.P:-	
ELECTRICITY SECURITY	4,00,000.00
SECURITY DEPOGIT IGL	3,94,089.00
SECURITY DEPOGIT MONEY	74,469.00
	20,99,967.99

MAYUR ELECTOMECK PRIVATE LIMITED

SUNDRY CREDITORS FOR EXPENSES AS ON 31.03.2023

PARTICULARS	Amount
DIRECTOR REMUNERATION PAYABLE	
POONAM BANSAL	23,44,089.00
VIKRAM BANSAL	15,61,860.01
DELHI (PATPARGANJ)	
ANIL RAM & ASSOCIATES	(500.00)
EMINENT PROFESSIONAL SERVICES	13,500.00
SHUBHAM AGARWAL & CO.	27,000.00
U.P:-	
SHUBHAM AGARWAL & CO.	10,800.00
TOTAL	**39,56,749.01**

For Mayur Electromeck Pvt. Ltd.

Vikram B

Director

For Mayur Electromeck Pvt. Ltd.

Pooja

Director

ANIL RAM & ASSOCIATES * Chartered Accountants * FRN 011986 N New Delhi

MAYUR ELECTOMECK PRIVATE LIMITED

DEFERRED TAX ASSETS/LIABILITIES (NET) AS ON 31.03.2023

PARTICULARS	RATE		AMOUNT
WDV As on 31/03/2022 (As per Co. Act)			2,27,10,556
WDV As on 31/03/2022 (As per Income Tax Act)			1,85,39,459
Difference			**41,71,097**
Tax On Difference	**22%**	9,17,641	
Education Cess	**4%**	36,706	
Deferred Tax Liability		**9,54,347**	
Deffered Tax liability As on 31.03.2023			**9,54,347**
Opening Deffered Tax Liability			**9,35,317**
Provision For The Year			**19,030**

For Mayur Electromeck Pvt. Ltd.

Director

For Mayur Electromeck Pvt. Ltd.

Director

ANIL RAM & ASSOCIATES
FRN 011986 N
New Delhi
Chartered Accountants

DETAIL OF ADVANCE RECEIVED FROM CUSTOMER AS ON 31.03.2023

PARTICULARS	Amount
DELHI (PATPARGANJ)	
BHARTI GU	5,00,000.00
PARAS ENTRIPRISES	57,100.00
BHAVYA SHREE INDUSTRIES	3,072.00
DELHI (JHILMIL)	
SUBODH ELECTRICALS	3,51,930.00
U.P:-	
GOURAV ENERGEN INDIA PVT LTD	6,519.00
SHRI THAKUR JI TRADERS	1,11,520.00
TOTAL	**10,30,141.00**

ADVANCE TO SUPPLIER AS ON 31.03.2023

PARTICULARS	Amount
DELHI (JHILMIL)	
CHAKRA INNOVATION PVT LTD	-
SEALWELL	-
SHINEWIRE MACHINERIES	-
U.P:-	
PA POWER PROJECT ENGINEERING	20,000.00
RAJENDRA CHEMICALS	62,66,881.30
TOTAL	**62,86,881.30**

MAYUR ELECTOMECK PRIVATE LIMITED

DETAIL OF BANK ACCOUNT AS ON 31.03.2023

PARTICULARS	Amount
DELHI (PATPARGANJ)	
AXIS BANK	482.83
TOTAL	**482.83**

DETAIL OF PREPAID EXPENSE AS ON 31.03.2023

PARTICULARS	Amount
DELHI (PATPARGANJ)	
PREPAID EXPENSE	4,55,366.00
PREPAID FEEES AND SUBSCRIPTION (2023-24)	58,651.00
PREPAID FEEES AND SUBSCRIPTION (2024-25)	17,156.00
PREPAID INTEREST ON LC A/c	4,64,223.00
PREPAID ELECTRICITY EXPENSE	10,98,695.41
DELHI JHILMIL:-	
PREPAID ELECTRICITY EXPENSE	8,31,026.21
U.P:-	
PREPAID EXPENSE	2,48,605.00
TOTAL	**31,73,722.62**

ANIL RAM & ASSOCIATES
FRN 011986 N
New Delhi
Chartered Accountants

For Mayur Electromeck Pvt. Ltd.

Vikram B

Director

For Mayur Electromeck Pvt. Ltd.

Director

MAYUR ELECTOMECK PRIVATE LIMITED

DETAIL OF STATUTORY DUES AS ON 31.03.2023

PARTICULARS	Amount
DELHI (PATPARGANJ)	
EPF PAYABLE	54,678.00
ESIC PAYABLE	8,730.00
REVERSE CHARGES CGST	4,119.00
IGST PAYABLE	62,928.00
REVERSE CHARGES SGST	4,119.00
TCS PAYABLE	3,553.00
TDS PAYABLE	48,296.00
DELHI (JHILMIL)	
ESI PAYABLE	4,267.00
TCS PAYABLE	5,876.00
TDS PAYABLE	6,501.00
U.P:-	
REVERSE CHARGES CGST	228.00
REVERSE CHARGES IGST	12,098.00
REVERSE CHARGES SGST	228.00
TCS ON SALES	9,168.00
TDS ON PURCHASE	20,179.00
TDS PAYBELE	2,435.00
ESI PAYABLE	1,952.00
TOTAL	**2,49,355.00**

DETAIL OF PROVISION FOR EXPENSES AS ON 31.03.2023

PARTICULARS	Amount
DELHI (PATPARGANJ)	
ACCOUNTING CHARGES PAYABLE	27,000.00
AUDIT FEE PAYABLE	76,500.00
ELECTRICITY EXP. PAYABLE	5,34,243.00
WAGES PAYABLE	1,26,096.00
INTEREST PAYABLE ON CAR LOAN	9,785.08
DELHI (JHILMIL)	
WAGES PAYABLE	63,306.00
ELECTRICITY EXP. PAYABLE	8,81,176.00
WATER EXP. PAYABLE	11,361.00
U.P:-	
ELECTRICITY PAYABLE	1,88,411.00
WAGES PAYABLE	28,440.00
TOTAL	**19,46,318.08**

For Mayur Electromeck Pvt. Ltd.

Director

For Mayur Electromeck Pvt. Ltd.

Director

ANIL RAM & ASSOCIATES
FRN 011966 N
New Delhi
Chartered Accountants

DETAIL OF BALANCE WITH GOVT. AUTHORITY AS ON 31.3.2023

WITH DIRECT REVENUE AUTHORITIES:-

PARTICULARS	Amount
DELHI (PATPARGANJ)	
TDS RECEIVABLE	3,50,954.00
TCS RECEIVABLE	26,998.00
ADVANCE INCOME TAX	5,00,000.00
DELHI JHILMIL:-	
TDS RECEIVABLE	90,090.00
TCS RECEIVABLE	8,955.00
U.P:-	
TDS RECEIVABLE	31,720.00
TOTAL (A)	**10,08,717.00**

WITH INDIRECT REVENUE AUTHORITIES:-

PARTICULARS	Amount
DELHI (PATPARGANJ)	
GST RECOVERABLE	7,00,000.00
STAY AMOUNT UNDER GST	10,00,000.00
UNCLAIMED IGST	5,400.00
U.P:-	
CGST	2,821.00
SGST	2,821.00
IGST	1,62,625.00
TOTAL (B)	**18,73,667.00**
TOTAL (A+B)	**28,82,384.00**

DETAIL OF OTHER ASSETS AS ON 31.03.2023

PARTICULARS	Amount
DELHI (PATPARGANJ)	
TDS RECEIVABLE FROM KOTAK PRIME	2,627.00
TOTAL	**2,627.00**

ANIL RAM & ASSOCIATES
FRN 011986 N
New Delhi
Chartered Accountants

For Mayur Electromech Pvt. Ltd.

Director

For Mayur Electromech Pvt. Ltd.

Director

DETAIL OF SALES AS ON 31.03.2023

PARTICULARS	Amount
DELHI (PATPARGANJ)	
IGST SALE	30,56,50,071.06
LOCAL SALE	9,77,85,146.89
LESS : STOCK TRANSFER TO SAHIBABAD	(1,98,29,333.90)
DELHI (JHILMIL)	
LOCAL SALES GST	5,69,44,374.79
SALES IGST	9,65,43,502.08
U.P:-	
CENTRAL SALES	10,18,52,765.05
SALES	4,59,06,527.46
TOTAL	**68,48,53,053.43**

DETAIL OF INTEREST OTHERS AS ON 31.03.2023

PARTICULARS	Amount
DELHI (JHILMIL)	
INTEREST INCOME FROM BSES	31,518.99
TOTAL	**31,518.99**

DETAIL OF PURCHASE AS ON 31.03.2023

PARTICULARS	Amount
DELHI (PATPARGANJ)	
PURCHASE GST	5,84,11,490.01
PURCHASE IGST	31,21,01,968.81
LESS: REBATE AND DISCOUNT	(15,33,607.54)
DELHI (JHILMIL)	
C-PURCHASE - 18 %	1,41,28,616.00
L.PURCHASE - 18 %	10,47,65,836.55
U.P:-	
PURCHASE	99,69,108.75
PURCHASE CENTRAL IGST	11,97,76,447.17
LESS:- PURCHASE FROM MAYUR PARTPARGANJ	(1,98,29,333.90)
SUB-TOTAL	**59,77,90,525.85**

For Mayur Electromech Pvt. Ltd.

Director

ANIL RAM & ASSOCIATES
FRN 011986 N
New Delhi
Chartered Accountants

For Mayur Electromech Pvt. Ltd.

Director

LIST OF SALARY,WAGES & BONUS AS ON 31.03.2023

PARTICULARS	Amount
DELHI (PATPARGANJ)	
EPF	3,50,125.00
ESIC	83,705.00
WAGES	28,07,145.00
DELHI (JHILMIL)	
ESIC	42,472.00
WAGES	13,06,739.00
U.P:-	
ESI EXP.	21,120.00
WAGES	6,49,657.00
TOTAL	**52,60,963.00**

LIST OF FINANCE CHAREGES AS ON 31.03.2023

INTEREST EXPENSES:-

PARTICULARS	Amount
DELHI (PATPARGANJ)	
INTEREST ON CAR LOAN	46,301.00
INTEREST ON LOAN	22,19,361.00
LATE PAYMENT INTEREST PAYMENT	7,46,760.95
BANK INTEREST	51,77,119.00
INTEREST ON LC	34,81,294.52
INTEREST ON TDS	1,108.00
INTEREST ON TCS	13.00
INTEREST ON INCOME TAX	838.11
TOTAL (A)	**1,16,72,795.58**

OTHER CHARGES:-

PARTICULARS	Amount
DELHI (PATPARGANJ)	
BANK CHARGES	11,16,234.55
LOAN PROCESSING CHARGES	3,85,274.00
U.P.	
BANK CHARGES	193.00
TOTAL (B)	**15,01,701.55**
TOTAL (A+B)	**1,31,74,497.13**

ANIL RAM & ASSOCIATES * Chartered Accountants * FRN 011986 N New Delhi

For Mayur Electromech Pvt. Ltd.

Director

For Mayur Electromech Pvt. Ltd.

Director

D TAIL OF SALES AND BUSINESS PROMOTION EXPENSE AS ON 31.03.2023

PARTICULARS	Amount
Delhi (Patparganj)	
Advertisement Expense	4,596.00
Delhi (Jhilmil)	
Business Promotion	6,027.00
U.P.	
Business Promotion	10,522.00
TOTAL	21,145.00

DETAIL OF REPAIR AND MAINTENANCE AS ON 31.03.2023

PARTICULARS	Amount
Delhi (Patparganj)	
REPAIR AND MAINTENANCE	2,90,955.26
Delhi (Jhilmil)	
REPAIR AND MAINTENANCE	1,06,092.50
U.P.	
MACHINE REPAIR AND MAINTENANCE	1,49,300.00
TOTAL	5,46,347.76

DETAIL OF MISC EXPENSE AS ON 31.03.2023

PARTICULARS	Amount
Delhi (Patparganj)	
FEES AND SUBSCRITTION	60,252.06
SHORT & EXCESS	1.59
TENDER DOCUMENT FEES	24,600.00
Delhi (Jhilmil)	
GENRAL EXP.	13,501.00
FEES AND SUBSCRITTION	28,380.00
SHORT & EXCESS	0.19
U.P.	
FEES AND SUBSCRITTION	38,395.00
MISC EXP.	10,000.00
SHORT & EXCESS	22.63
TOTAL	1,75,152.47

ANIL RAM & ASSOCIATES * Chartered Accountants * FRN 011986 N New Delhi

For Mayur Electromech Pvt. Ltd.

Director

For Mayur Electromech Pvt. Ltd.

Director