

RAJ KISHOR & ASSOCIATES

CHARTERED ACCOUNTANTS



Independent Auditor's Report

To the Members of

Supreme Facility Management Private Limited Report on the Consolidated Financial Statements

We have audited the accompanying Consolidated financial statements of *Supreme Facility Management Private Limited* ('the Holding Company'), which comprise the consolidated balance sheet as at 31 March 2023, the consolidated statement of profit and loss and the summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Consolidated Financial Statements

The Holding Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation and presentation of consolidated 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 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 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 consolidated financial statements 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 the consolidated 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 provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated 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, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the 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 qualified audit opinion on the Consolidated financial statements.

H.O- Office No.101 & 102, Morya Business Center, Sambhaji Nagar, Chinchwad Pune - 411019.

Branch - S.No.57/1, Spine Road, Bijali Nagar, Chinchwad, Pune - 411033.

Contact : 9890273856, Email : cavishnu.salunkhe@gmail.com



Basis for qualified Opinion -

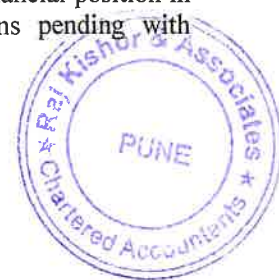
a) The accounting policy as referred to in the financial statements with respect to the liability on account of post-retirement medical benefits of employees including retired employees, a defined benefit plan, is not recognized on actuarial basis and also the present value of the defined benefit obligation at the balance sheet date calculated on the basis of actuarial valuation in accordance with the notified Accounting Standard – 15 on Employee Benefits has not been made. The consequential impact of adjustment, if any, owing to this non-compliance on the financial statements is presently not ascertainable.

Qualified Opinion

In our opinion and to the best of our information and according to the explanations given to us, except for the effects of the matters described in point a and b of the Basis for Qualified Opinion paragraph, the aforesaid consolidated financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31 March 2023 and its profit and its cash flows for the year ended on that date.

Report on Other Legal and Regulatory Requirements

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 A statement on the matters specified in the paragraph 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143 (3) of the Act, we report subject to effects/possible effects of the matters described in point (a) to (f) of basis for qualified opinion paragraph 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 consolidated balance sheet and the consolidated statement of profit and loss statement dealt with by this Report are in agreement with the books of account;
 - (d) The aforesaid Consolidated 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 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2021 from being appointed as a director in terms of sub-section (2) of section 164 of the Companies Act, 2013
 - (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 our separate report in 'Annexure B', and
 - (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 explanations given to us and except for the effects/ possible effects of the matters described in the Basis of Qualified Opinion paragraph:
 - i. the Company has disclosed the impact of pending litigations on its financial position in its financial statements except service tax & Sales tax litigations pending with appropriate authorities.



- ii. the Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.
- iii. Company has not declared any dividend in recent past years, as such clause is not applicable.

for RAJ KISHOR & ASSOCIATES,
Chartered Accountants
Firm's registration number: 128462W

Vishnu Salunkhe.
Partner

Membership number: 137474
Pune

Date: 02nd Sept 2023

UDIN : - 23137474BGSRWL5264



“Annexure A” to the Independent Auditor’s Report of even date on the Consolidated Financial Statements of Supreme Facility Management Private limited

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 Consolidated financial reporting of Holding Company the Supreme Facility Management Private limited (“the Company”) as of March 31, 2023 in conjunction with our audit of the Consolidated 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 inter financial controls over financial reporting issued by 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 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 March 31, 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 **RAJ KISHOR & ASSOCIATES,**

Chartered Accountants

Firm's registration number: 128462W

Vishnu Salunkhe.

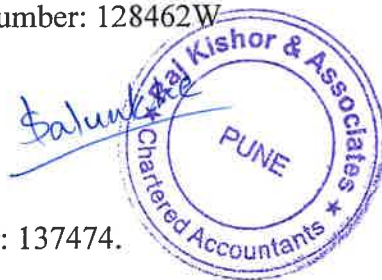
Partner

Membership number: 137474.

Pune

Date: 02nd Sept 2023

UDIN: 23137474BGSRWL5264



SUPREME FACILITY MANAGEMENT PRIVATE LIMITED

Office No. 120/121, Bldg. A 1st Floor,
Jai Ganesh Vision Complex,
Akurdi, Pune 411 035.

Consolidated Statement of Profit and Loss for the year ended 31-March-2023

In ₹ (Thousands)

	Particulars	Note No.	Year ending 31st March, 2023	Year ending 31st March, 2022
I	Revenue from Operations	18	33,08,087	23,60,821
	Less : Excise Duty		-	-
	Revenue From Operations Net		33,08,087	23,60,821
II	Other Income	19	5,336	3,128
III	TOTAL REVENUE (I + II)		33,13,424	23,63,949
IV	EXPENSES			
	Cost of Raw Material	20	1,93,568	3,42,927
	Change in Inventory	21	4,671	(3,997)
	Employee Benefit Expenses	22	17,49,407	13,16,944
	Finance Costs	23	91,817	55,842
	Depreciation and Amortization Expenses	11	75,974	64,225
	Other Expenses	24	11,21,969	5,28,123
	TOTAL EXPENSES		32,37,406	23,04,062
V	Profit before Exceptional and Extraordinary Items and Tax (III-IV)		76,018	59,887
VI	Exceptional Items			-
VII	Profit before Extraordinary Items and Tax		76,018	59,887
VIII	Extraordinary Items			
IX	Profit Before Tax		76,018	59,887
X	Tax Expense			
	Current Tax		14,880	26,171
	(Excess)/Short Provision of Tax for Prior Period		(4,877)	
	Mat Credit		-	-
	Deferred Tax		4,894	(10,999)
XI	Profit/(Loss) for the period from Continuing Operations (IX-X)		61,121	44,716
XII	Minority Interest		3,234	3,627
XIII	Share of Profit from Associates/Joint Venture		(238)	(262)
XIV	Profit/(Loss) from Discontinuing Operations (after tax)(XII-XIII)			
XV	Profit(Loss) for the Period(XI+XIV)		57,650	40,827
XVI	Earnings per Equity Share			
	-Basic		231	163
	-Diluted		231	163

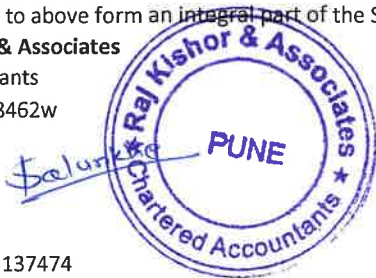
The Notes referred to above form an integral part of the Statement of Profit and Loss

For **Raj Kishor & Associates**

Chartered Accountants

Firm Reg. No : 128462w

Vishnu B Salunkhe



Partner

Membership No. : 137474

Address : Office No.101/102, Moraya Business Center,

Near Rotary Club, Sambhaji Nagar, Chinchwad

Place: Pune-411019

Date: 02nd Sept 2023

UDIN: 23137474BGSRWL5264



For and On behalf of the Board

Lalasaheb Shinde
Director

Rajendra Shinde
Director

SUPREME FACILITY MANAGEMENT PRIVATE LIMITED

Office No. 120/121, Bldg. A 1st Floor,
Jai Ganesh Vision Complex,
Akurdi, Pune 411 035.

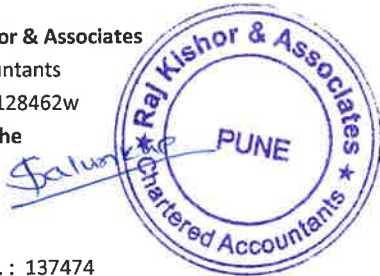
Consolidated Statement of Balance Sheet as at 31-March-23

In ₹ (Thousands)

	Particulars	Note No.	as at 31-March-2023		as at 31-March-2022	
I.	EQUITY AND LIABILITIES					
1	Shareholders' Funds			303551		255887
	(a) Share Capital	3.000	2500		2500	
	(b) Reserves and Surplus	4.000	301051		253387	
2	Minority Interest			28855		25621
3	Non-Current Liabilities			577256		356815
	(a) Long-Term Borrowings	5.000	552874		332107	
	(b) Deferred Tax Liabilities (Net)	6.000	5394		500	
	(c) Other Long-Term Liabilities	7.000	18988		24209	
4	Current Liabilities			554050		551107
	(a) Short-Term Borrowings	8.000	253941		190352	
	(b) Trade Payables	9.000	41184		92071	
	(c) Short-Term Provisions	10.000	258925		268684	
	Total			1463712		1189431
II.	ASSETS					
1	Non-Current Assets			462740		315877
	(a) Fixed Assets	11.000				
	(i) Tangible Assets		422785		279132	
	(ii) Intangible Assets		117		109	
	(iii) WIP		3814		0	
	(b) Non-Current Investments	12.000	33653		34264	
	(c) MAT Credit		1522		1522	
	(d) Goodwill		849		849	
2	Current Assets			1000972		873554
	(a) Inventories	13.000	12203		16874	
	(b) Trade receivables	14.000	811711		641984	
	(c) Cash and Cash Equivalents	15.000	20198		17996	
	(d) Short-Term Loans and Advances	16.000	59892		84197	
	(e) Other Current Assets	17.000	96966		112502	
	Total			1463712		1189430

As per our report of even date

For **Raj Kishor & Associates**
Chartered Accountants
Firm Reg. No : 128462w
Vishnu B Salunkhe



Partner

Membership No. : 137474

Address : Office No.101/102, Moraya Business Center,
Near Rotary Club, Sambhaji Nagar, Chinchwad

Place: Pune-411019

Date: 02nd Sept 2023

UDIN: 23137474BGSRWL5264



For and On behalf of the Board

Lalasaheb Shinde
Director

Rajendra Shinde
Director

Cash Flow Statement
For The Period Ended On 31st March, 2023

PARTICULARS	AMOUNT RS IN THOUSAND	AMOUNT RS IN THOUSAND
A. Cash flow from operating activities		76,018
Net Profit / (Loss) before extraordinary items and tax		
Adjustments for:		
Depreciation and amortisation	75,974	
Finance costs	91,817	
Interest income	(3,975)	
Loss on sale of fixed assets	-	
		1,63,816
Operating profit/(loss) before working capital changes		2,39,834
Changes in working capital:		
Adjustments for (increase) / decrease in operating assets:		
Inventories	4,671	
Trade receivables	(1,69,727)	
Short-term loans and advances	24,304	
Other current assets	15,536	
Other non-current assets	374	
Adjustments for increase / (decrease) in operating liabilities		
Trade payables	(50,887)	
Other Long-Term Liabilities	(5,221)	
Short-term provisions	(29,748)	
		(2,10,698)
Net cash flow from / (used in) operating activities (A)		29,136
B . Cash flow from investing activities		
Capital expenditure on fixed assets, including capital advances		
- Purchased	(2,41,016)	
- Proceeds from sale	17,567	
Interest received	3,975	
		(2,19,474)
Net cash flow from / (used in) Investing activities (B)		
C. Cash flow from financing activities		
Increase in Capital		
Net proceeds from long-term borrowings	2,20,768	
Net increase / (decrease) in working capital borrowings	63,589	
Finance cost	(91,817)	
		1,92,540
Net cash flow from / (used in) financing activities (C)		
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		2,202
Cash and cash equivalents at the beginning of the year		17,996
Cash and cash equivalents at the end of the year		20,198
Cash and cash equivalents at the end of the year comprises		
(a) Cash on hand		1,359
(b) Balances with banks		18,840
In current accounts		20,198

As per our report of even date

For Raj Kishor & Associates

Chartered Accountants

Firm Reg. No.:-128462W

Vishnu B Salunkhe

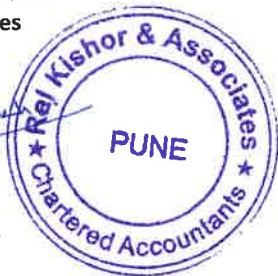
Partner

Membership No. 137474

Place : Pune

Date: 02nd Sept 2023

UDIN: 23137474BGSRWL5264



For on behalf of Board Directors

Lalasaheb Shinde
Director

Rajendra Shinde
Director

Supreme Facility Management Pvt. Ltd

Notes to and forming part of Balance Sheet as at 31-March-2023

Note 3 . Share Capital

3 . 1 Authorized, Issued, Subscribed and Paidup share capital In ₹ (Thousands)

Particulars	As At 31-March-2023		As At 31-March-2022	
	Number of Shares	Amount	Number of Shares	Amount
Authorised Share Capital				
Equity Shares of ₹ 10.00 each	2,50,000	2,500	2,50,000	2,500
Total	2,50,000	2,500	2,50,000	2,500
Issued Share Capital				
Equity Shares of ₹ 10.00 each	2,50,000	2,500	2,50,000	2,500
Total	2,50,000	2,500	2,50,000	2,500
Subscribed and fully paid				
Equity Shares of ₹ 10.00 each	2,50,000	2,500	2,50,000	2,500
Total	2,50,000	2,500	2,50,000	2,500
Total	2,50,000	2,500	2,50,000	2,500

3 . 2 Reconciliation of share capital In ₹ (Thousands)

Particulars	As At 31-March-2023		As At 31-March-2022	
	Number of Shares	Amount	Number of Shares	Amount
Equity Shares (Face Value ₹ 10.00)				
Shares outstanding at the beginning of the year	2,50,000	2,500	2,50,000	2,500
Shares Issued during the year				
Shares bought back during the year				
Shares outstanding at the end of the year	2,50,000	2,500	2,50,000	2,500

3 . 3 Shareholders holding more than 5% of Share

Particulars	As At 31-March-2023		As At 31-March-2022	
	Number of Shares	% of Holding	Number of Shares	% of Holding
Rajendra Lalasaheb Shinde	1,25,000	50 %	125000	50 %
Lalasaheb Vitthalrao Shinde	1,25,000	50 %	125000	50 %

Note 4 . Reserves and Surplus In ₹ (Thousands)

Particulars	As At 31-March-2023	As At 31-March-2022
A) General Reserves		
Opening balance	32,853	28,770
Addition	5,765	4,083
Closing balance (A)	38,618	32,853
B) Surplus		
Opening Balance	2,18,629	1,81,884
Add: Last Year Adjustment	(9,986)	-
Add: Income Tax Provision	-	-
Less: Revaluation of Dep Provision	-	-
Profit After Tax	57,650	40,827
less-Deletion of Itax Provision	-	-
(-) Transfer to reserves	(5,765)	(4,083)
Closing balance (B)	2,60,528	2,18,629
C) Capital Reserve	1,905	1,905
Total (A+B)	3,01,051	2,53,387

Last year schedule has been re shuffled regarding proper disclosure of financial statements



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Supreme Facility Management Pvt. Ltd

Note 5 . Long-Term Borrowings

In ₹ (Thousands)

Particulars	As At 31-March-2023	As At 31-March-2022
Term Loans	5,52,874	3,32,107
Total	5,52,874	3,32,107

Note 6 . Deferred Tax Liabilities (Net)

In ₹ (Thousands)

Particulars	As At 31-March-2023	As At 31-March-2022
Deferred Tax Liability	5,394	500
Total	5,394	500

Note 7 . Other Long-Term Liabilities

In ₹ (Thousands)

Particulars	As At 31-March-2023	As At 31-March-2022
Bus Advance	18,988	24,209
Total	18,988	24,209

Note 8 . Short-Term Borrowings

In ₹ (Thousands)

Particulars	As At 31-March-2023	As At 31-March-2022
Bank OD	2,53,941	1,90,352
Total	2,53,941	1,90,352

Note 9 . Trade Payables

In ₹ (Thousands)

Particulars	As At 31-March-2023	As At 31-March-2022
Trade Payables - for goods & Services	41,184	92,071
Total	41,184	92,071

Note 10 . Short-Term Provisions

In ₹ (Thousands)

Particulars	As At 31-March-2023	As At 31-March-2022
Provision for Employee Benefits	1,99,201	1,37,985
Duties and Taxes	48,701	76,276
Directors Remuneration	-	2,157
For Other Outstanding Expenses	11,022	52,267
Total	2,58,925	2,68,684

Last year schedule has been re shuffled regarding proper disclosure of financial statements



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Supreme Facility Management Pvt. Ltd

Note 12 . Non Current Investments

In ₹ (Rupees) in thousand

Particulars	As At 31-March-23	As At 31-March-22
Shares In Zipgo Technology Private Limited	35,366	35,366
LVSG Joint Venture	(1,713)	(1,494)
Capital In Unique Supreme Facilities Management Services LLC	-	392
Trimurty Utility	-	-
Everdew	-	-
Total	33,653	34,264

Note 13 . Inventories

In ₹ (Rupees) in thousand

Particulars	As At 31-March-23	As At 31-March-22
Stock-in-trade	12,203	16,874
Total	12,203	16,874

Note 14 . Trade Receivables

In ₹ (Rupees) in thousand

Particulars	As At 31-March-23	As At 31-March-22
Trade Receivables outstanding for a period less than six months from the date they were due for payment .	8,07,496	6,38,772
Trade Receivables outstanding for a period more than six months from the date they were due for payment .	4,215	3,212
Total	8,11,711	6,41,984

Note 15 . Cash & Cash Equivalents

In ₹ (Rupees) in thousand

Particulars	As At 31-March-23	As At 31-March-22
A) Balances with Scheduled Banks :		
In Current Account	18,840	15,733
Total (A)	18,840	15,733
B) Cash in hand	1,359	2,263
Total (A+B)	20,198	17,996

Note 16 . Short Term Loans & Advances

In ₹ (Rupees) in thousand

Particulars	As At 31-March-23	As At 31-March-22
A) Advances to Employeess & Recovery		
Employee Advances	4,617	24,746
Total (A)	4,617	24,746
B) Deposit :		
Petrol Pump/Others	-	536
Deposit with Bank	20,273	15,182
Tender/EMD	23,323	30,932
Security Deposit	11,679	12,801
Total (B)	55,275	59,451
Total (A+ B)	59,892	84,197

Note 17 . Other Current Assets

In ₹ (Rupees) in thousand

Particulars	As At 31-March-23	As At 31-March-22
Prepaid Expenses	9,604	10,492
TDS Receivable	77,635	71,637
Other current assets	9,727	30,373
Total	96,966	1,12,502



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Supreme Facility Management Pvt. Ltd
Notes to and forming part of Statement of Profit and Loss for the year ended 31-Mar-2023

Note 18 . Revenue from Operations

In ₹ (Thousands)

Particulars	31.03.2023	31.03.2022
Sale of Products	7,00,200	27,202
Sale of Services	26,07,887	23,33,620
Total	33,08,087	23,60,821

Last year schedule has been re shuffled regarding proper disclosure of financial statements

Note 19 . Other income

Particulars	31.03.2023	31.03.2022
Interest Income	3,975	1,806
Other Non-Operating Income	1,362	1,104
Rental Income	-	217
Total	5,336	3,128

Last year schedule has been re shuffled regarding proper disclosure of financial statements

Note 20 . Cost of Raw Material Consumed

Particulars	31.03.2023	31.03.2022
Purchase of Raw Materials	1,93,568	3,42,927
Total	1,93,568	3,42,927

Note 21 . Changes in Inventories

Particulars	31.03.2023	31.03.2022
Stock-in-Trade		
-Opening Balance	16,874	12,878
Less : Closing Balance	12,203	16,874
Total	4,671	(3,997)

Note 22 . Employee Benefit Expenses

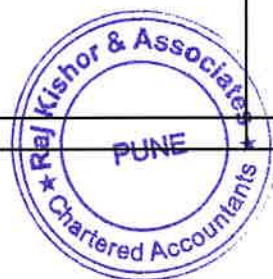
Particulars	31.03.2023	31.03.2022
Salaries and Wages	17,37,656	13,13,507
Staff Welfare Expenses	11,751	3,437
Total	17,49,407	13,16,944

Note 23 . Finance Costs

Particulars	31.03.2023	31.03.2022
Interest Expense	91,400	55,011
Bank Guarantee Charges	416	830
Total	91,817	55,842

Note 24 . Other Expenses

Particulars	31.03.2023	31.03.2022
Payment to Auditors	500	644
Rent	14,270	6,769
Service Charges	6,09,894	1,14,040
Transportation Cost	4,06,647	3,45,163
Director Remuneration	14,400	14,550
Repairs and Maintenance Expenses	10,768	2,080
Insurance and Vehicle Expenses	732	1,610
Professional Fees and Consultancy Charges	15,704	11,140
Donation	121	28
General Administration and Operating Expenses	43,307	30,583
Rate & Taxes	5,627	1,516
Total	11,21,969	5,28,123



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F.Y 2022-23
Depreciation as per Company act 2013

	Gross block				Depreciation				Net Block	
	As At 01.04.2022	Addition 2022-23	Deletion 2022-23	As at 31.3.23	upto 31.3.2022	Addition 2022-23	Deletion 2022-23	upto 31.3.2023	As on 31.3.2023	As on 31.3.2022
Fixed Assets										
Office Equipment	95,533	201	-	95,735	78,266	3,349	-	81,615	14,119	17,268
Vehicle	4,09,284	2,24,282	59,650	5,73,916	2,77,403	60,664	42,363	2,95,704	2,78,212	1,31,881
Building	98,547	-	-	98,547	18,514	1,793	-	20,307	78,240	80,033
Computer	80,787	313	-	81,100	75,172	375	-	75,548	5,552	5,615
Furniture	8,428	-	-	8,428	5,663	522	39	6,185	2,243	2,765
Plant & Machinery	97,860	12,397	320	1,09,937	56,288	9,269	-	65,519	44,419	41,572
Land	-	-	-	-	-	-	-	-	-	-
Software	2,008	8	-	2,016	1,899	-	-	1,899	117	109
TOTAL	7,92,447	2,37,201	59,970	9,69,679	5,13,206	75,974	42,403	5,46,777	4,22,982	2,79,292
Capital Work in Progress									3,854	-



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