

V & H FABRICATORS PVT. LTD.
Balance Sheet as at 31st March, 2024

Particulars	Note No.	AS AT 31.03.2024 Rs. In Lacs	AS AT 31.03.2023 Rs. In Lacs
(1) ASSETS			
Non-current assets			
(a) Property, Plant and Equipment	1	2.12	2.21
(b) Intangible assets under development	1.1	2.47	2.47
Financial Assets			
(a) Other non-current assets	2	12.55	12.03
(2) Current assets			
(a) Inventories	3	45.40	45.40
(b) Financial Assets			
Trade receivables	4	61.38	61.38
Cash and cash equivalents	5	20.72	21.20
(c) Other current assets	6	6.55	6.64
Total Assets		151.19	151.34
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share capital	7	51.25	51.25
(b) Other Equity	8	99.04	99.35
LIABILITIES			
Non-current liabilities			
(a) Financial Liabilities			
Borrowings			-
(b) Deferred tax liabilities (Net)	9	0.52	0.50
Current liabilities			
(a) Financial Liabilities			
Borrowings	10	-	-
(b) Other current liabilities	11	0.38	0.25
Total Equity and Liabilities		151.19	151.34

See Significant Accounting Policies & Notes 1-30 are an integral part of these financial statements.

**As per our report of even date attached
for and on behalf of M/s Devpura Navl
Chartered Accountants
FRN-121975W**

Pramod Kumar Devpura

(CA Pramodkumar Devpura)
Partner
M.No. 033342



For and on behalf of the Board

Harsh Vora

(Harsh Vora)
Director
DIN: 00149287

Saurabh Vora

(Saurabh Vora)
Director
DIN: 02750484

**Place: Indore
Date: 28.05.2024**

V & H FABRICATORS PVT. LTD.
Statement of Profit and Loss for the year ended 31st March 2024

	Particulars	Note No	AS AT 31.03.2024 Rs. In Lacs	AS AT 31.03.2023 Rs. In Lacs
I.	Revenue from operations (Gross)	12	-	11.15
	Less : gst		-	1.70
	Revenue from operations(Net)		-	9.45
II.	Other Income	13	0.34	5.02
III.	Total Income (I + II)		0.34	14.47
IV.	<u>Expenses:</u>			
	Cost of materials consumed	14	-	10.17
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	15	-	-
	Employee benefit expense	16	-	-
	Financial costs	17	0.01	0.01
	Depreciation and amortization expense	1.1	0.09	0.09
	Other expenses	18	0.45	0.19
	Total Expenses (IV)		0.55	10.46
V.	Profit before exceptional item and tax (III - IV)		-0.21	4.01
VI.	Prior Period Adjustments		-	-
VII.	Profit before tax (V - VI)		-0.21	4.01
VIII.	Tax expense:			
	(1) Current tax		-	
	(1) Earlier Year Tax		0.08	
	(2) Deferred tax		0.02	-0.36
IX.	Profit/(Loss) for the period (VII-VIII)		-0.23	4.37
X	Other Comprehensive Income			
	A (i) Items that will not be reclassified to profit or loss		-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss		-	-
	B (i) Items that will be reclassified to profit or loss		-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss		-	-
XI.	Total Comprehensive Income for the Year (IX-X)		-0.23	4.37
XII.	Earning per equity share Oof face value of Rs. 10 each	20		
	(1) Basic		-0.06	0.85
	(2) Diluted		-0.06	0.85

See Significant Accounting Policies & Notes 1-30 are an integral part of these financial statements.

As per our report of even date attached

for and on behalf of M/s Devpura Navlakha & Co.

Chartered Accountants

FRN-121975W

Pramod Kumar Devpura
(CA Pramodkumar Devpura)

Partner

M.No. 033342



For and on behalf of the Board

Harsh Vora

(Harsh Vora)

Director

DIN: 00149287

Saurabh Vora

(Saurabh Vora)

Director

DIN: 02750484

Place: Indore

Date: 28.05.2024

V & H FABRICATORS PVT. LTD.
CASH FLOW STATEMENT FOR THE YEAR 2023-24

	AS AT 31.03.2024 Rs. In Lacs	AS AT 31.03.2023 Rs. In Lacs
A. Cash flow from Operating Activities		
Net profit before tax & Extraordinary items	(0.21)	4.01
Adjustment for : Depreciation	0.09	0.09
Deferred Revenue Expenditure		
Preliminary Expenditure		
Loss/(Profit) on sale of fixed assets		
Other Income	-	(4.59)
Interest Paid / Bank Charges	0.01	0.01
Operating Profit before working Capital Changes Adjustment for:	(0.11)	(0.47)
Trade & other receivable	-	(4.48)
Inventories	-	10.17
Trade Payables & Other Provisions	0.13	(0.15)
Cash generated from Operations	0.02	5.06
Direct Tax paid		-
Cash flow before extraordinary items	(0.06)	5.06
Extraordinary items		
Net Cash from Operating Activities	(0.06)	5.06
B. Cash Flow from Investing Activities		
Purchase of fixed assets	-	1.92
Loans & Advances	(0.42)	(0.05)
Sale of fixed Assets		-
Interest received / Misc Receipts	-	4.59
Purchase/ Sale of Non Current Investments		-
Dividend Income		-
Net cash used in Investing Activities	(0.42)	6.46
C. Cash Flow from Financing Activities		
Proceeds from issue of Share Capital		
Proceeds from long term & Short term borrowings		-
Interest Paid	(0.01)	(0.01)
Dividend Paid (Including Dividend Distribution Tax)		-
Net cash used in Financing Activities	(0.01)	(0.01)
Net increase in Cash and Cash equivalent (A+B+C)	(0.49)	11.51
Cash & Cash Equivalents As at Beginning	21.20	9.70
Cash & Cash Equivalents As at End	20.72	21.20

for and on behalf of M/s Devpura Navlakha & Co.
Chartered Accountants
FRN-121975W

Pramod Kumar Devpura
(CA Pramodkumar Devpura)
Partner
M.No. 033342



For and on behalf of the board

Harsh Vora *Saurabh Vora*
(Harsh Vora) (Saurabh Vora)
Director Director
DIN : 00149287 DIN: 02750484

Place: Indore
Date: 28.05.2024

V & H FABRICATORS PVT. LTD

Statement of Changes in Equity For The Year Ended 31st March 2024

A. Equity Share Capital

(Rs. in Lacs)

A. Equity Share Capital	Balance at the beginning of the reporting period i.e 1st April 2023	Changes in Equity Share Capital due to prior period errors	Restated balance at the beginning of the previous reporting period	Changes in equity share capital during the year 2023-2024	Balance at the end of the reporting period i.e 31st March 2024
Total	51.25	-	51.25	-	51.25
Total Pre. Year	51.25	-	51.25	-	51.25

B. Other Equity

	Balance at the beginning of the reporting period i.e 1st April 2023	Changes in accounting policy or prior period errors	Restated balance at the beginning of previous year	Equity Instruments through comprehensive Income	Dividends	Transfer to retained earnings	Balance at the end of the reporting period i.e 31st March 2023
Share application money pending allotment	-	-	-	-	-	-	-
Reserve & Surplus							
Capital Reserve	-	-	-	-	-	-	-
Securities Premium	79.50	-	79.50	-	-	-	79.50
General Reserve	-	-	-	-	-	-	-
Retained Earnings	19.85	-	19.85	-	-	(0.31)	19.54
Other items of Other Comprehensive Income							
Total	99.35	-	99.35	-	-	(0.31)	99.04
Pre. Year	94.97	-	94.97	-	-	4.37	99.35

As per our report of even date attached

for and on behalf of M/s Devpura Navlakha & Co.

Chartered Accountants

FRN-121975W



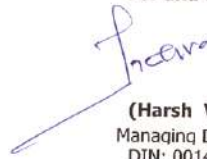
(CA Pramodkumar Devpura)

Partner

M.No. 033342



For and on behalf of the Board



(Harsh Vora)

Managing Director

DIN: 00149287



(Saurabh Vora)

Director

DIN: 02750484

Place: Indore

Date: 28.05.2024

V & H FABRICATORS PRIVATE LIMITED

NOTES TO THE STANDALONE FINANCIAL STATEMENTS :-

SIGNIFICANT ACCOUNTING POLICIES:-

1. Basis of accounting and preparation of financial statements:

These financial statements are prepared on historical cost basis except for certain financial instruments which are measured at fair value at the end of each reporting period. Historical cost is generally based on the fair value of the consideration given in exchange for goods and service. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The financial statements are presented in Indian Rupees (INR).

2. Summary of Significant Accounting Policies:

(A) Use of Estimates

The preparation of financial statements in conformity with Ind AS requires the management to make judgments, estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) as on the date of the financial statements and the reported income and expenses during the reporting period. The estimates and assumptions used in the financial statements are based upon the Management's evaluation of the relevant facts and circumstances as on the date of financial statements. Management believes that the estimates used in the preparation of the financial statements are prudent and reasonable. Future results may vary from these estimates.

(B) Property, Plant and Equipment

Property, plant and equipment are stated at acquisition cost less accumulated depreciation. The cost of Property, plant and equipment comprises its purchase price including duties and other non- refundable taxes or levies and any directly, attributable cost of bringing the asset to the working condition for its intended use. Depreciation on Property, plant and equipment is provided based on the useful life of the asset in the manner prescribed in Schedule II to the Companies Act, 2013. The company has estimated useful life of each class of assets based on the nature of assets, the operating condition of the asset, past history of replacement, anticipated technological changes etc. The company reviews useful life of assets at the end of each reporting period. This reassessment may result in change in depreciation expense in future periods.

(C) Intangible Assets Under Development

Intangible Assets Under Development comprises of the cost of fixed assets that are not yet ready for their intended use at the reporting date.

Upon first-time adoption of Ind AS, the Company has elected to measure its intangible assets at the Previous GAAP carrying amount as its deemed cost on the date of transition to Ind AS i.e., 1st April, 2016.

Sandeep *Sharma*



(D) Cash and cash equivalents

Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

(E) Inventories

Inventories of construction material and consumables & stores & spares are valued at cost price. The work in progress consist total cost attribute to the said work (As value certified by management).

(F) Impairment of Non-Financial Assets – Property, Plant and Equipment and Intangible Assets:

The management periodically assesses using, external and internal sources, whether there is an indication that an assets may be impaired An assets is treated as impaired when the carrying cost of assets exceeds its recoverable value , An impairment loss is charged to the Profit & Loss account in the year in which an assets is identified as impaired The impairment loss recognized in prior accounting period is reversed if there has been a change in the estimate of recoverable amount.

(G) Revenue recognition

Revenue on contact business is recognized on complete of work or part of work for which bill is raise to the Party and for which realization is certain.

(H) Other Income

Interest: Interest income is recognized on a time proportion basis taking into account the amount outstanding and for which realization is certain.

(I) Taxes on income

Tax expense comprises current and deferred tax. Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961. Deferred tax assets and liabilities are recognized for the future tax consequences of temporary differences between the carrying value of the assets and liabilities and their respective tax bases, unutilized business loss and depreciation carry forwards and tax credits.

(J) Provisions, Contingent Liabilities and Contingent Assets

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent liabilities are not recognized but are disclosed in the notes. Contingent assets are neither recognized nor disclosed in the Financial Statements. Financial Assets are only disclosed where an inflow of economic benefits is probable and recognized if inflow of economic benefits is virtually certain.

Sandeep Incan



(K) Earnings per share

Basic and diluted earning per share is computed by dividing the profit or loss after tax by the weighted average number of equity shares outstanding during the year. The company did not have any dilutive securities in any of the periods presented.

(L) Cash Flow Statement

Cash flow is reported using indirect method. The cash flow from operating, financing and investing activities of the company is segregated.

(M) Operating Cycle

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

(N) Financial Instruments

Recognition & Measurement

a) Financial Assets

Financial Assets are recognized when, and only when, the company becomes a party to the contractual provisions of the financial instrument. The company determines the classification of its financial assets at initial recognition

When financial assets are recognized initially, they are measured at fair value, plus, in the case of financial assets not at fair value through profit or loss directly attributable transaction cost. Transactions cost of financial assets carried at fair value through profit or loss are expensed in the statement of profit and loss.

b) Financial Liabilities

Financial Liabilities are recognized when, and only when, the company becomes a party to the contractual provisions of the financial instrument. The company determines the classification of its financial liabilities at initial recognition.

When financial liabilities are recognized initially, they are measured at fair value, plus, in the case of financial liabilities not at fair value through profit or loss directly attributable transaction cost

Equity Instruments: The Company subsequently measures all equity investments (other than the investment in subsidiaries, joint ventures and associates which are measured at cost) at fair value. Where the Company has elected to present fair value gains and losses on equity investments in other comprehensive income ("FVTOCI"), there is no subsequent reclassification of fair value gains and losses to profit or loss. Dividends from such investments are recognized in Statement of Profit and Loss as other income when the company's right to receive payment is Established. At the date of transition to Ind AS, the company has made an irrevocable election to present in Other Comprehensive Income subsequent changes in the fair value of equity investments that are not held for trading.





When the equity investment is derecognized, the cumulative gain or loss recognized in other comprehensive income is reclassified from Other Comprehensive Income to Retained Earnings directly.

Determination of Fair Value: The fair value of a financial instrument on initial recognition is normally the transaction price (fair value of the consideration given or received). Subsequent to initial Recognition, the company determines the fair value of financial instruments that are quoted in the active markets using the quoted bid prices(financial assets held) or quoted ask price(financial liabilities held). Costs of certain unquoted equity instruments has been considered as an appropriate estimate of fair value because of a wide range of possible fair value measurements and cost represents the best estimate of fair value within that range. These investments in equity instruments are not held for trading. Instead, they are held for medium or long term strategic purpose. Upon the application of Ind AS 109, the group has chosen to designate these investments in equity instruments as at FVTOCI as the directors believes this provides a more meaningful presentation for medium or long term strategic investments, than reflecting changes in fair value immediately in profit or loss.

Sandeep
Soewo



Note No. :-1- TANGIBLE ASSETS

(Rs. In Lacs)

Particulars					Depriciation				Net Block	
	As on 31.03.2023	Total Deduction	Total :- 31.03.2024	Scrap Value	upto 31.03.2023	for the year	Written Back	Upto 31.03.2024	As on 31.03.2024	As on 31.03.2023
Plant & Machinery	1.26	-	1.26	0.06	0.93	0.09	-	1.02	0.24	0.33
Vehicles	0.14	-	0.14	0.01	0.13	-	-	0.13	0.01	0.01
Furnitures & Fixtures	0.71	-	0.71	0.04	0.67	-	-	0.67	0.04	0.04
Computers	0.05	-	0.05	0.00	-	-	-	-	0.05	0.05
Nursurery Shed	1.79	-	1.79	-	-	-	-	-	1.79	1.79
Total :-	3.95	-	3.95	0.11	1.74	0.09	-	1.83	2.12	2.21
Prev. Year	28.59	24.64	3.95	0.24	24.36	0.09	22.72	1.74	2.21	4.22

Note No. :-1.1 Intangible Assets under development Includes SAP Under Development. Rs. 2.47 Lacs
(For Ageing Details please see note no 1.1)



Pranav
S. Navlakha

V & H FABRICATORS PVT. LTD.
NOTES TO THE FINANCIAL STATEMENT

Note No		AS AT 31.03.2024 Rs. In Lacs	AS AT 31.03.2023 Rs. In Lacs
1	2	3	4
2	Other non-current assets		
	Deposits & Advances	9.49	9.49
	Security Deposits	3.06	2.54
	Total	12.55	12.03
3	Inventories		
	Consumable Raw material, Stores & Spares	11.40	11.40
	Work in progress	34.00	34.00
	Total	45.40	45.40
4	Trade receivables		
	Unsecured & considered good :		
	Exceeding Six months	56.90	56.90
	Others	4.48	
	Total	61.38	56.90
4.1	For Ageing Details please see note no 4.1		
5	Cash and cash equivalents		
	Balances with banks in india	14.69	0.80
	Cash on hand	5.76	5.76
	FDR with Banks	0.26	14.64
	Total	20.72	21.20
5.1	All Fixed deposits with banks having maturity of less than 12 months.		
6	Other Current Assets		
	Unsecured Considered good		
	Balance with Govt. Authorities	6.55	6.64
	Total	6.55	6.64
7	Share Capital		
	Equity Share Capital :		
	Authorised Share capital	100.00	100.00
	1000000 Equity Shares of Rs.10/- Each		
	Issued, subscribed & fully paid share capital	51.25	51.25
	5,12,500 Equity Shares of Rs.10/- each (Fully Paid up)		
	Total	51.25	51.25
7.1	Reconciliation of Number of Shares		
	Equity Shares :		
	Balance as at the beginning of the year	5,12,500.00	5,12,500.00
	Add : Issued During the year	-	-
	Balance As at the end of the year	5,12,500.00	5,12,500.00



J. C. M.
Saud

Note No		AS AT 31.03.2024 Rs. In Lacs	AS AT 31.03.2023 Rs. In Lacs
1	2	3	4
7.2	Terms/Rights attached to equity Shares Equity Shares: The company has one class of equity shares having par value of Rs.10 per share. Each share holder is eligible for one vote per share held. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.		
7.3	Details of shares held by shareholders holding more than 5% of the aggregate shares in the Company	AS AT 31.03.2024 Rs. In Lacs	AS AT 31.03.2023 Rs. In Lacs
	Equity Shares :		
	D & H INDIA LTD.	5,12,500.00 (100%)	5,12,500.00 (100%)
7.4	Nil Equity Shares were issued in the last 5 years under the Employee Stock Options Plan as consideration for services rendered by employees.		
8	Other Equity		
	Securities Premium	79.50	79.50
	Balance as at the beginning of the year	79.50	79.50
	Add : Premium on Shares		
	Balance as at the end of the year	79.50	79.50
	Retained Earning	19.54	19.85
	Balance as per last financial statements	19.85	15.47
	Profit for the Year	-0.31	4.37
	Less : Appropriations/Allocations		
	Balance as at the end of the year	19.54	19.85
	Total	99.04	99.35
9	Deferred Tax Liability (Net)		
	At the start of the year	0.50	0.86
	Change/(Credit) to statement of profit & loss at the end of the year	0.02	-0.36
	Total	0.52	0.50
9.1	Deferred Tax Liability (Net)		
	Property, Plant & Equipment	0.52	0.14
	Total	0.52	0.14
10	Borrowings		
	Loans & Advances from Related Parties (Holding Company)	-	-
	Total	-	-
11	Other current liabilities		
	Other Payable	0.38	0.25
	Total	0.38	0.25



Pravin
Sudhakar

Note No		AS AT 31.03.2024 Rs. In Lacs	AS AT 31.03.2023 Rs. In Lacs
1	2	3	4
12	Revenue from Operations		
	Revenue from - Contract Receipts	-	-
	Total	-	-
13	Other Income		
	Interest income	0.34	0.43
	Other non-operating income	-	4.59
	Total	0.34	5.02
14	Cost of Material Consumed (Indigenous)		
	Opening Stock	11.40	21.57
	Add : Purchases During the year		
	Less : Closing Stock	11.40	11.40
	Material Consumed	-	10.17
	Direct Contract Expenses	-	-
	Total	-	10.17
15	Changes In Inventories Of Finished Goods, Stock-In-Process And Stock-In-Trade		
	Inventories at Close		
	Wok In Progress	34.00	34.00
	Total	34.00	34.00
	Inventories at Commencement		
	Wok In Progress	34.00	34.00
	Total	34.00	34.00
	Decrease In Inventories		
16	Employee Benefits Expense		
	Salaries and wages	-	-
	Contribution to provident and other funds	-	-
	Total	-	-
17	Finance Costs		
	Interest expenses	-	-
	Interest on TDS	-	-
	Bank charges	0.01	0.01
	Total	0.01	0.01
18	Other Expenses		
	Administrative Expenses :		
	Audit Fees	0.13	0.13
	Duties & Taxes	0.10	-
	Insurance Expenses	-	-
	Legal & Professional Charges	0.22	0.06
	Office & General Expenses	-	-
	Total	0.45	0.19
19	Payment to Auditors		
i	Audit Fees	0.13	0.13
ii	Tax Audit Fees	-	-
	Total	0.13	0.13
20	Earning Per Share		
i	Net Profit after tax as per Statement of Profit and Loss attributable to Equity Shareholders	-0.31	4.37
ii	Equity shares used as denominator for calculating EPS	5.13	5.13
iii	Basic earning per share	-0.06	-
iv	Diluted earning per share	-0.06	-
v	Face Value per equity share	10.00	10.00



Manoj

Note No		AS AT 31.03.2024 Rs. In Lacs	AS AT 31.03.2023 Rs. In Lacs
1	2	3	4
21	Related Party Disclosures As per Ind As 24, the disclosures of transaction with Related Party D & H India Ltd.(Holding Company) Key Managerial Persons Saurabh Vora (Director) Harsh Vora (Director) Transactions with related Parties		
	Nature of Transactions	AS AT 31.03.2024 Rs. In Lacs	AS AT 31.03.2023 Rs. In Lacs
	Repayment of Unsecured Loan		
	Interest Given	-	-
	Trade & Other Payables	-	-
22	Various items included under the head Current Assets, Loan & Advances, as well as Current Liabilities are subject to confirmation / reconciliation.	-	-
23	In the opinion of the Management, the value on realization of loans and advances, and other current assets will be at least equal to the amounts stated in the books of accounts, if realized in the ordinary course of the business.	-	-
24	In the absence of information from suppliers of their status being small scale/ ancillary undertakings amount overdue and interest payable there on cannot be quantified.	-	-
25	Contingent Liabilities & Commitments		
i	Guarantees given on behalf of the company	-	-
	Total	-	-
26	Value of Imports on(CIF Basis)	-	-
27	Expenditure in foreign exchange	-	-
28	Earning in foreign exchange Value of Export	-	-
29	These financial statements have been prepared in the format prescribed by the Schedule III to the companies Act 2013. Previous period figures have been recasted/ restated to confirm to the current period. Figures have been rounded off to the nearest Rs. in Lacs	-	-



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M/s V & H Fabricators Pvt. Ltd.

(Annexure- 1)

Annexure forming Part of Form No. 3CD Point No.14

Particulars of Depreciation allowable under the Income Tax Act, 1961 for the Financial Year 2023-24

S. No.	Particulars of Fixed Ass.	Rate of Depreciation	Addition dr. the year		deletion dr. the year	Total as on 31.03.24	Depreciation for the year 31.03.24	W.D.V. as on 31.03.24
			more than 180days	less than 180days				
1	Plant & Machinery	15%	0.00	0.00	0.00	0.00	0.00	0.00
2	Furnitures & Fixtures	10%	0.00	0.00	0.00	2325.77	232.58	2093.19
3	Computer	40%	0.00	0.00	0.00	3.18	3.18	0.00
			0.00	0.00	0.00	2328.95	235.76	2093.19

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V & H FABRICATORS PVT. LTD.
Notes to Financial Statements for the year ended 31st March, 2024
Note 30 : Additional Regulatory Information

S.No.	Particulars	Response																								
(i)	Title deeds of Immovable Properties not held in name of the Company The company shall provide the details of all the immovable properties (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) whose title deeds are not held in the name of the company in following format and where such immovable property is jointly held with others, details are required to be given to the extent of the company's share.	NA																								
(ii)	Whether the fair value of investment property (as measured for disclosure purposes in the financial statements) is based on the valuation by a registered valuer as defined under rule 2 of Companies (Registered Valuers and Valuation) Rules, 2017.	NA																								
(iii)	Where the Company has revalued its Property, Plant and Equipment (including Right-of-Use Assets), the company shall disclose as to whether the revaluation is based on the valuation by a registered valuer as defined under rule 2 of Companies (Registered Valuers and Valuation) Rules, 2017.	NA																								
(iv)	Where the company has revalued its intangible assets, the company shall disclose as to whether the revaluation is based on the valuation by a registered valuer as defined under rule 2 of Companies (Registered Valuers and Valuation) Rules, 2017.	NA																								
(v)	<p>The following disclosures shall be made where Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013), either severally or jointly with any other person, that are:</p> <p>(a) repayable on demand; or (b) without specifying any terms or period of repayment:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Type of Borrower</th> <th style="text-align: center;">Amount of loan or</th> <th style="text-align: center;">Percentage of the</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">Promoter</td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">Directors</td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">KMPs</td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">Related parties</td> <td></td> <td></td> </tr> </tbody> </table>	Type of Borrower	Amount of loan or	Percentage of the	Promoter			Directors			KMPs			Related parties			NA									
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(x)	where the Company has borrowings from banks or financial institutions on the basis of security of current assets, it shall disclose the following	YES																								



For V & H
Sandeep

	(a)	whether quarterly returns or statements of current assets filed by the Company with banks or financial institutions are in agreement with the books of accounts.	Yes	
	(b)	if not, summary of reconciliation and reasons of material discrepancies, if any to be adequately disclosed.	NA	
(xi)	Where a company is a declared wilful defaulter by any bank or financial Institution or other lender, following details shall be given:			NO
	(a)	Date of declaration as wilful defaulter,		
	(b)	Details of defaults (amount and nature of		
(xii)	Relationship with struck off Companies			NO
	Where the company has any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956,			
(xiii)	Registration of charges or satisfaction with Registrar of Companies (ROC) Where any charges or satisfaction yet to be registered with ROC beyond the statutory period, details and reasons thereof shall be disclosed.			NO
(xiv)	Compliance with number of layers of companies Where the company has not complied with the number of layers prescribed under clause (87) of section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017, the name and CIN of the companies beyond the specified layers and the relationship or extent of holding of the company in such downstream companies shall be disclosed.			NA
(xvi)	Compliance with approved Scheme(s) of Arrangements Where any Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013, the Company shall disclose that the effect of such Scheme of Arrangements have been accounted for in the books of account of the Company 'in accordance with the Scheme' and 'in accordance with accounting standards' and deviation in this regard shall be explained.			NA
(xvii)	Utilisation of Borrowed funds and share premium: (A) Where company has advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall (i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or (ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries; The company shall disclose the following:-			NA
	(I) date and amount of fund advanced or loaned or invested in Intermediaries with complete details of each Intermediary.			
	(II) date and amount of fund further advanced or loaned or invested by such Intermediaries to other intermediaries or Ultimate Beneficiaries alongwith complete details of the ultimate beneficiaries.			
	(III) date and amount of guarantee, security or the like provided to or on behalf of the Ultimate Beneficiaries			



[Handwritten signature]

	(IV) declaration that relevant provisions of the Foreign Exchange Management Act, 1999 (42 of 1999) and Companies Act has been complied with for such transactions and the transactions are not violative of the Prevention of Money-Laundering act, 2002 (15 of 2003).;		
	(B) Where a company has received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the company shall (i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or (ii) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries, the company shall disclose the following:- (I) date and amount of fund advanced or loaned or invested in Intermediaries with complete details of each Intermediary. (II) date and amount of fund further advanced or loaned or invested by such Intermediaries to other intermediaries or Ultimate Beneficiaries alongwith complete details of the ultimate beneficiaries. (III) date and amount of guarantee, security or the like provided to or on behalf of the Ultimate Beneficiaries (IV) declaration that relevant provisions of the Foreign Exchange Management Act, 1999 (42 of 1999) and Companies Act has been complied with for such transactions and the transactions are not violative of the Prevention of Money-Laundering act, 2002 (15 of 2003).;		NA
	The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.		
	The Company does not any transactions which are not recorded in the books of accounts that have 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)		



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Ageing Schedule**Note : 1.1****Intangible assets under development Ageing Schedule****FY 2023-24**

(Rs. in Lacs)

Intangible assets under development	Amount in Intangible assets under development for a period				
	Less Than 1 year	1-2 years	2-3 years	More than 3 years	Total
SAP Software Under	-	-	0	2.47	2.47
Pre. Year	-	-	0	2.47	2.47

Note : 4.1**Trade Receivables ageing schedule:****FY 2023-24**

(Rs. in Lacs)

Particulars	Outstanding for following periods from due date of payment					
	Less then 6 Month	More then 6 Month	1-2 Years	2-3 Years	More then 3 Years	Total
(i) Undisputed Trade Receivables- Considered Goods	-	-	4.48	-	56.90	61.38
(ii) Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-
(iv) Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Total		-	4.48		56.90	61.38
Pre. Year		4.48			56.90	61.38



J. S. Rao
S. S. Rao