

Name of the Company : M/S. MECHANO MAINTENANCE SERVICES PRIVATE LIMITED
Date of Incorporation : 14.07.1994
Address of the Company : 4TH FLOOR, FORTUNE CHAMBERS, SILICON VALLEY, MADHAPUR, HYDERABAD - 500 081
Year Ending : 31.03.2022
Asst. Year : 2022-23
Status of the Company : DOMESTIC COMPANY IN WHICH PUBLIC ARE NOT SUBSTANTIALLY INTERESTED
PAN Number : AABCC 6679 B
Bank Account Details : HDFC BANK LTD, MADHAPUR
ACC NO.: 05452320001182
IFSC CODE: HDFC0000545

STATEMENT OF TOTAL INCOME:

	<u>Amount (Rs.)</u>	
<u>PROFIT OR GAIN FROM BUSINESS OR PROFESSION:</u>		
Net Profit as per Profit & Loss Account	15,043,345	15,043,345
Less: Rental Income shown in Profit & Loss A/c		
Add: Inadmissibles:		
Depreciation as Per Companies Act, 1956	3,171,185	
Provison for Bad debts	-	
<u>Disallowances U/s. 43 B:</u>		
Late Payment of Employee ESI Contribution	5,197	
Bonus Provided but not Paid before filing Return of Income		3,176,382
		18,219,727
Less: Admissibles:		
Depreciation as per Income Tax Act, 1961	2,837,718	
Gratuity disallowed in FY 2020-21 paid/reversed during the year	-	
Bonus disallowed in FY 2020-21 paid/reversed during the year	-	
		2,837,718
		15,382,009
Gross Total Income		15,382,009
Less: Deductions Under Chapter VI-A:		-
Net Taxable Income		15,382,009
Taxable Income rounded off to		15,382,009
Tax on the above @ 22%		3,384,042
Add: Surcharge @ 10%		338,404
Add: Education Cess @ 4%		148,898
		3,871,344
Less: Taxes Paid in Advance		
Advance Tax	700,000	
TDS Receivable	2,742,202	3,442,202
Balance Tax Payable		429,142
Add: Interest U/s. 234 B	-	
Add: Interest U/s. 234 C	80,054	80,054
Balance Payable / (Refund)		509,196



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M/s. MECHANO MAINTENANCE SERVICES PRIVATE LIMITED

BALANCE SHEET AS AT 31st Mar 2022

(all amounts in Indian Rs.00's unless otherwise stated)

(Amount in Rs)

Particulars	Note No.	As at 31-03-2022	As at 31-03-2021
I. EQUITY AND LIABILITIES			
(1) Shareholders' funds			
(a) Share capital	1	20,000	20,000
(b) Reserves and surplus	2	653,706	541,147
(2) Non-current liabilities			
(a) Long-term borrowings		-	-
(b) Deferred tax liabilities		-	-
(3) Current liabilities			
(a) Short-term borrowings	3	-	3,566
(b) Trade payables	4	150	912
(c) Other current liabilities	5	77,683	84,453
(d) Short-term provisions	6	38,713	19,218
TOTAL		790,253	669,296
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment and Intangible Assets			
(i) Property, Plant and Equipment	7	140,296	147,397
(ii) Intangible Assets		-	-
(b) Deffered Tax Assets	8	7,539	6,700
(c) Long-term loans and advances	9	5,407	4,969
(2) Current assets			
(a) Current investments	10	271,369	171,341
(b) Trade receivables	11	73,417	80,409
(c) Cash and cash equivalents	12	253,814	234,990
(d) Short-term loans and advances	13	38,411	23,490
TOTAL		790,253	669,296
Summary of significant accounting policies	19		

As per our report of even date attached

for: R.B. ASSOCIATES
Firm Reg. No. 009112S
Chartered Accountants



K. RAMESH BABU

Partner

Membership No. 928304

UDIN-22028304BBJA54564

Place: Hyderabad

Date : 03.09.2022

For and on Behalf of the Board



Prateek Mehta

Managing Director

Prateek Mehta

(DIN.No: 00297055)



Surender Kumar Mehta

Director

Surender Kumar Mehta

(DIN.No: 00297255)


M/s. MECHANO MAINTENANCE SERVICES PRIVATE LIMITED
PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st Mar 2022
(all amounts in Indian Rs.00's unless otherwise stated) (Amount in Rs)

Particulars		Note No.	Year Ended As at 31-03-2022	Year Ended As at 31-03-2021
Revenue				
i	Revenue from Operations	14	842,915	691,978
iv	Other income	15	14,401	21,246
v	Total Revenue		857,316	713,223
Expenses				
	Employee Benefit Expenses	16	542,484	464,125
	Finance Costs	17	74	1,414
	Other Expenses	18	132,612	121,646
	Total Expenses		675,171	587,184
vii	Profit before taxes and Depreciation (v-vi)		182,145	126,039
	Depreciation, Obsolescence & Amortisation exp	7	31,712	34,552
	Profit after depreciation		150,433	91,487
viii	Tax expense:			
	Current Tax		38,713	19,218
	Deferred Tax (Asset) / Liability		839	568
	Earlier Years Tax		-	-
x	Profit after Tax for the period (vii-viii+ix)		112,559	72,838
	Earnings Per Share - Basic (face Value Rs. 10/-)		56.28	36.42
	Summary of significant accounting policies	19		

As per our report of even date attached

For and on Behalf of the Board

for R.E. ASSOCIATES
Firm Reg. No. 009112S
Chartered Accountants

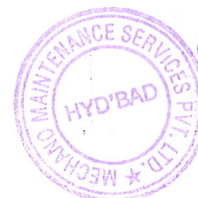

K. RAMESH BABU
Partner
Membership No.028304

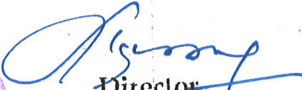
Place: Hyderabad
Date : 03.09.2022





Managing Director
Prateek Mehta
(DIN.No: 00297055)




Director
Surender Kumar Mehta
(DIN.No: 00297255)

MECHANO MAINTENANCE SERVICES PRIVATE LIMITED
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2022
 (all amounts in Indian Rs.00's unless otherwise stated)

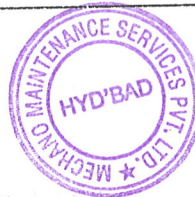
		Amount in Rs.	
		For the Year 2021-22	For the Year 2020-21
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Profit / (Loss) before Tax	150,433	91,487
	Non-cash adjustment to reconcile profit before tax to net cash flows		
	Depreciation	31,712	34,552
	Finance Charges	74	1,414
	Interest Received	(14,401)	(21,086)
	(Profit) / Loss on Sale of Fixed Assets	-	(160)
	Operating Profit Before Working Capital Changes	157,818	106,207
	Movements in working capital:		
	Increase/(decrease) in trade payables	(762)	435
	Increase/(decrease) in long-term provisions		
	Increase/(decrease) in short-term provisions	19,496	(3,445)
	Increase/(decrease) in other current liabilities	(6,771)	22,925
	Increase/(decrease) in other long-term liabilities		
	Decrease/(increase) in trade receivables	6,992	12,822
	Decrease/(increase) in inventories		
	Decrease/(increase) in long-term loans and advances	(457)	(226)
	Decrease/(increase) in short-term loans and advances	(14,921)	4,703
	Decrease/(increase) in other current assets		
	Decrease/(increase) in other non-current assets		
	Cash generated from/(used in) Operations	(3,535)	37,214
	Direct Taxes paid (net of refunds)	(37,874)	(18,650)
	Net Cash Flow from/(used in) Operating Activities (A)	126,409	18,564
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of Fixed Assets, Including Intangible assets, CWIP and Capital Advances	(24,611)	(27,993)
	Capital creditors		
	Investments made during the year	(100,029)	85,405
	Proceeds from sale of fixed assets	-	600
	Interest Received	14,401	21,086
	Proceeds of non-current investments (Differed tax Asset)	(839)	(568)
	Net cash flow from/(used in) Investing Activities (B)	(111,077)	78,530
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceeds from issuance of Share Capital	-	-
	Proceeds/ repayment/ transfer from Share Application Money	-	-
	Proceeds from Share Premium Account	-	-
	Proceeds from Long term borrowings	-	-
	Proceeds/(Repayments) from/of Unsecured Loan	-	(3,566)
	Proceeds from Long Term borrowings	-	-
	Repayment of Long term borrowings	-	-
	Proceeds from short term borrowings	3,566	(13,947)
	Repayment of short term borrowings	(74)	(1,414)
	Interest paid	-	-
	Dividend Paid on equity shares	-	-
	Tax on Equity Dividend	-	-
	Increase/Decrease Differed tax liability	-	-
	Net Cash flow from/(used in) Financing Activities (C)	3,492	(18,927)
	Net increase / (decrease) in Cash and Cash Equivalents (A+B+C)	18,824	184,374
	Cash and Cash Equivalents at the beginning of the year	234,990	50,615
	Cash and Cash Equivalents at the end of the year	253,814	234,990
	Components of Cash and Cash Equivalents		
	Cash on hand	20	51
	Cash at Bank and liquid funds	253,795	234,939
		253,814	234,990

As per our report of even date

for R.B. ASSOCIATES
 Firm Reg. No. 001125
 Chartered Accountants

R. RAMESH DAEL
 Partner
 Membership No.0283304

Place: Hyderabad
 Date : 03.09.2022



For and on Behalf of the Board

Prateek Mehta
 Managing Director
 Prateek Mehta
 (DIN.No: 00227055)

Surender Kumar Mehta
 Director
 Surender Kumar Mehta
 (DIN.No: 00297255)

M/s. MECHANO MAINTENANCE SERVICES PRIVATE LIMITED
Notes forming part of Accounts
(all amounts in Indian Rs.00's unless otherwise stated)

Note 1 : Share Capital

a. Share Capital

Share Capital	As at 31st Mar 2022		As at 31st March 2021	
	Number	Amount Rs	Number	Amount Rs
Authorised Equity Shares of ` 10 each	1,000,000	100,000	1,000,000	100,000
Issued Equity Shares of ` 10 each	200,000	20,000	200,000	20,000
Subscribed & Paid up Equity Shares of ` 10 each fully paid	200,000	20,000	200,000	20,000
Total	200,000	20,000	200,000	20,000

b. Reconciliation of the number of shares outstanding at the beginning and at the end of the reporting period

Particulars	Equity Shares	
	Number	Amount Rs
Shares outstanding at the beginning of the year	200,000	20,000
Shares Issued during the year	-	-
Shares bought back during the year	-	-
Shares outstanding at the end of the year	200,000	20,000

c. Shares in the company held by each shareholder holding more than 5 percent shares specifying the number of shares held

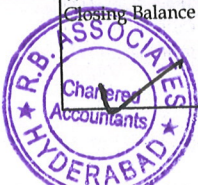
Name of Shareholder	As at 31st Mar 2022		As at 31st March 2021	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Surendra Kumar Mehta	78,000.00	39.00	78,000.00	39.00
Prateek Mehta	78,000.00	39.00	78,000.00	39.00
Kamalesh Mehta	42,000.00	21.00	42,000.00	21.00
Rachana Mehta	2,000	1.00	2,000	1.00
Total	200,000	100.00	200,000	100.00

d. Shareholding of Promoters

Name of the Promoter	No. of Shares		% of Total Shares		% Change during the Year
	As at 31st March, 2021	As at 31st March, 2022	As at 31st March, 2021	As at 31st March, 2022	
Surendra Kumar Mehta	78,000.00	78,000.00	39.00	39.00	-
Prateek Mehta	78,000.00	78,000.00	39.00	39.00	-

Note 2: Reserves and Surplus

Reserves & Surplus	Amount Rs			
	As at 31st Mar 2022		As at 31st March 2021	
General Reserves				
Balance as per the last financial statements		20,000		20,000
(+) Current Year Transfer		-		-
(-) Written Back in Current Year (For Issue of Bonus Shares)		-		-
Closing Balance		20,000		20,000
Securities Premium account				
Balance as per the last financial statements		-		-
(+) Current Year Transfer on issues		-		-
(-) Utilised during the year (For Issue of Bonus Shares)		-		-
Closing Balance		-		-
Profit & Loss Account				
Surplus in the statement of profit and loss as per last financial statements		521,147		448,309
Current year				
(+) Net Profit/(Net Loss) For the current year	150,433		91,487	
(-) Current Tax	38,713		19,218	
(+) Deferred tax Asset	839		568	
(-) Earlier years tax		112,559	-	72,838
(+) Transfer from Reserves		-		-
(-) Proposed Dividends		-		-
(-) Provision for Dividend Distribution Tax		-		-
(-) Depreciation Adjusted to Retained Earnings		-		-
(-) Transfer to Reserves		-		-
Closing Balance in Profit & Loss Account		633,706		521,147
Total		653,706		541,147



Prateek Mehta

M/s. MECHANO MAINTENANCE SERVICES PRIVATE LIMITED
Notes forming part of Accounts
(all amounts in Indian Rs.00's unless otherwise stated)

Amount Rs

Note No: 3 Short Term Borrowings

<u>Short Term Borrowings</u>	As at 31st Mar 2022	As at 31st March 2021
<u>Secured Loans</u>		
Term Loans	-	3,566
Total	-	3,566

Particulars	As at 31st Mar 2022	As at 31st March 2021
<u>Long Term Loans</u>		
HDFC Car Loan Volvo	-	-
HDFC Car Loan Ignis	-	-
Total	-	-

Note: 3.1. Term Loans are Secured by Hypothecation of Equipment purchased from such loans.

Amount Rs

Note No: 4 Trade Payables

<u>Trade Payables</u>	As at 31st Mar 2022	As at 31st March 2021
<u>Amount due to Trade Payables</u>		
MSME	-	-
SSI Units	-	-
Others	150	912
Total	150	912

Note No:4.1 Trade Payables

Particulars	Less than 1 year	1-2 Years	2-3 Years	More than 3 years	Total
Instant Print Solutions India Private Limited.	75	-	-	-	75
Om Triple R India Pvt Ltd	75	-	-	-	75
Total	150	-	-	-	150

Amount Rs

Note No: 5 Other Current Liabilities

<u>Other Current Liabilities</u>	As at 31st Mar 2022	As at 31st March 2021
Taxes and Duties	11,762	10,783
TDS Payable	1,312	2,171
Outstanding Expenses	55,900	68,158
Current Maturities of Long term loans	-	-
Travelling Advances	-	844
Other Payables	3,123	2,498
Advance from Customers	5,585	-
Total	77,683	84,453

Amount Rs

Note No: 6 Short Term Provisions

<u>Short Term Provisions</u>	As at 31st Mar 2022	As at 31st March 2021
Provision for Income Tax	38,713	19,218
Total	38,713	19,218



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Note No: 8 Deferred Tax Asset

Deferred Tax Asset	As at 31st Mar 2022	As at 31st March 2021
	Amount Rs	Amount Rs
Opening Deferred Tax Asset	6,700	6,132
Add/(Less): Current Year Deferred Tax Asset/(Liability)	839	568
Closing Deferred Tax Asset	7,539	6,700

Note No: 9 Long Term Loans and Advances - Receivable

Long Term Loans and Advances	As at 31st Mar 2022	As at 31st March 2021
	Amount Rs	Amount Rs
Unsecured, Considered good		
Rental Deposits	1,483	1,363
Security deposits	3,924	3,606
	5,407	4,969

Note No : 10 Investments

Inventories	As at 31st Mar 2022	As at 31st March 2021
	Amount Rs	Amount Rs
Investments In Liquid Funds	271,369	171,341
Total	271,369	171,341

Note No: 11 Trade Receivables

Trade Receivables	As at 31st Mar 2022	As at 31st March 2021
	Amount Rs	Amount Rs
Secured, considered good	-	-
Unsecured, considered good	73,417	80,409
Unsecured, considered doubtful	-	-
Less: Provision for doubtful debts	73,417	80,409
Total	73,417	80,409

Note No:11.1 Trade Receivables

Particulars	<6 Months	6 Months to 1 Year	1-2 Years	2-3 Years	>3 years	Total
(i) Undisputed Trade Receivables						
Considered Good	71,505	1,220	2	1	689	73,417
Considered Doubtful	-	-	-	-	-	-
(ii) Disputed Trade Receivables						
Considered Good	-	-	-	-	-	-
Considered Doubtful	-	-	-	-	-	-
	71,505	1,220	2	1	689	73,417

Note No: 12 Cash and Cash Equivalents

Cash and cash equivalents	As at 31st Mar 2022	As at 31st March 2021
	Amount Rs	Amount Rs
Cash-in-Hand	20	51
Cash-at-Bank - In Current Accounts	101,859	95,134
Cash-at-Bank - In Fixed Deposits Accounts	150,577	138,446
Cash-at-Bank - In Margin Money Deposits	1,359	1,359
(Held as Margin Money against Bank Guarantees and letter of credits)	-	-
Total	253,814	234,990



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Note No: 13 Short-term Loans and advances

Short-term loans and advances	As at 31st Mar 2022	As at 31st March 2021
	Amount Rs	Amount Rs
Unsecured, considered good		
Advance Tax , TDS Receivable	34,422	21,094
Staff Advances	1,889	-
Imprest to Employees	380	630
Travelling Advances	623	-
Site Advances	701	1,127
Interest Accrued	178	178
Tax on Reverse Charge	-	460
Advances to Vendors	217.30	-
Total	38,411	23,490

Note No: 14 Revenue From Operations

Particulars	Amount Rs	
	As at 31st Mar 2022	As at 31st March 2021
	Amount Rs	Amount Rs
Service Income-Others	456,624	395,889
Service income - SPM	386,292	296,089
Total	842,915	691,978

Note No: 15 Other Income

Particulars	Amount Rs	
	As at 31st Mar 2022	As at 31st March 2021
	Amount Rs	Amount Rs
Interest Received	13,330	6,081
Other Income	1,071	15,004
Profit on Sale of Asset	-	160
Total	14,401	21,246

Note No. 16 Employee benefit Expenses

Particulars	Amount Rs	
	As at 31st Mar 2022	As at 31st March 2021
Salaries and Allowances	457,124	384,421
Directors Remuneration	36,000	35,400
Contribution to:	-	-
Company's Contribution to Provident fund	32,720	28,339
Company's Contribution to ESI	6,969	6,341
Company's Contribution to Gratuity	9,671	9,624
Total	542,484	464,125



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Note No.17 Finance Charges**Amount Rs**

Particulars	As at 31st Mar 2022	As at 31st March 2021
Interest on Loans	48	1,099
Bank Charges	26	315
Total	74	1,414

Note No. 18 Other Expenses**Amount Rs**

Particulars	As at 31st Mar 2022	As at 31st March 2021
Audit Fees	400	300
Electricity Charges-Sites & Office	1,361	1,147
Internet Charges	1,240	1,057
Insurance	8,533	6,418
Office Maintenance	3,891	3,279
Postage, Telegram & Telephone	2,420	1,806
Printing & Stationery	1,467	1,167
Professional & Consultancy Charges	462	1,540
Rates & Taxes	321	350
Rent-Sites & Office	24,816	22,232
Repairs & Maintenance	3,346	3,053
Repairs & Maintenance-SPM	9,112	15,770
Loss on Sale of Asset	-	-
Travelling & Conveyance	56,467	47,617
Sundry Balances Written Off	1,725	4,690
Job work charges	17,052	11,220
Total	132,612	121,646



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SUB SCHEDULES TO NOTES For the Year 2021-22:**Salaries & Other Benefits:**

Particulars	As at 31st Mar 2022	As at 31st March 2021
Bonus to Staff	2,876,745	1,966,768
Salaries & Wages	40,109,131	35,018,945
Incentives	1,200,000	-
Staff Welfare Expenses	1,526,516	1,456,397
	45,712,392	38,442,110

Taxes & Duties Payable:

Particulars	As at 31st Mar 2022	As at 31st March 2021
GST	1,176,206	1,078,267
	-	-
	1,176,206	1,078,267

TDS Payable:

Particulars	As at 31st Mar 2022	As at 31st March 2021
TDS - Contract	24,871	728
TDS - Professional Services	-	-
TDS - Rent	3,308	2,481
TDS - Salaries	103,000	213,874
	131,179	217,083

Outstanding Expenses:

Particulars	As at 31st Mar 2022	As at 31st March 2021
Employee's PF Contribution	268,300	273,338
ESI Contribution Payable	37,107	31,806
Bonus Payable	2,582,333	2,002,225
Gratuity Payable	967,107	962,391
Salary Payable	122,031	1,589,092
Outstanding Incentives	1,566,966	1,755,929
Other Outstanding Expenses	40,000	193,868
Professional Tax Payable	6,200	7,150
SECURITY DEPOSIT (LIABILITY)	312,333	249,840
	5,902,377	7,065,639



Prateek Acharya

Advance With Government Authorities:

Particulars	As at 31st Mar 2022	As at 31st March 2021
Tax on Reverse Charge	-	46,016
	-	46,016

Other Receivable

Particulars	As at 31st Mar 2022	As at 31st March 2021
Imprest to Employees	38,000	63,000
Travelling Advances	62,334	-
Staff Advance	188,890	-
Site Advances	70,144	112,705
	359,367	175,705

Advance Tax & TDS Receivable:

Particulars	As at 31st Mar 2022	As at 31st March 2021
Advance Tax Paid	700,000	69,000
TDS Receivable 2016-17	-	-
TDS Receivable 2017-18	-	-
TCS Receivable 2018-19	-	-
TDS Receivable 2018-19	-	-
Tds Receivable on Gst Invoice 2018-19	-	-
TDS Receivable 2019-20	-	268,316
Tds Receivable on GST 2019-20	-	-
TDS Receivable 2020-21	-	1,772,130
Tds Receivable on GST 20-21	-	-
Tds Receivable 2021-2022	2,742,202	-
Tds Receivable on Gst 21-22	-	-
	3,442,202	2,109,446

Rental Deposits:

Particulars	As at 31st Mar 2022	As at 31st March 2021
Rental Deposit Gail Lakwassam Site	-	-
Advance for Essar Steel Dabuna	-	-
Rental Deposits	-	-
Rental Deposits GMR Raipur	-	-
Rental Deposit Essar	-	-
Rental Deposit IOCL Refinery K Durga Prasad	4,000	4,000
Rental Deposit KR Paper	-	-
Rental Deposit Century Papers	3,000	3,000
Rental Deposit Opal	-	-
Rental Deposit Bilt Sewa	-	-
Rental Deposit GAIL Vijayapur	-	-



prateek waltre

Rental Deposit JSW Bellery	-	-
Rental Deposit IOCL Panipat	8,800	8,800
Rental Deposit Grasim Industries	-	-
Rental Deposit Balco CPPIII	-	-
Rental Deposit OPEG Jharsiguda	-	-
Rental Deposit TNPL Pulpsite	-	-
Rental Deposit IOCL Digboi	-	-
Rental Deposit N R Agarwal Paper	-	-
Rental Deposit BPCL Kochi Room-1	-	-
Rental Deposit BPCL KOCHI ROOM -2	-	-
Rental Deposit Tnpl Unit 2	-	-
Rent Advance-IVL Dhunseri	-	-
Advance Rent Reliance ,Dahej-Satya Siva Prasad P	20,000	20,000
Rent Advance-IVL Dhunseri Avijit Hatua	4,000	4,000
Rent Advance -Vinod Kumar B -Zawar Mines	5,000	5,000
Rental Deposit BPCL Kochi Seetharam B (Room1)	21,000	21,000
Rental Deposit BPCL Kochi Seetharam B (Room2)	31,500	31,500
Rental Deposit Electro Steel Chidhambaram	5,000	5,000
Rental Deposit Essar Steel Dabuna Amaresh Sinha	5,000	5,000
Rental Deposit NR Agarwal M Anil Kumar	20,000	20,000
Rental Deposit NTPC Durgapur Pankaj Gupta	4,000	4,000
Rental Deposit NTPC Nabi Nagar Akhilesh	5,000	5,000
Rental Deposit Raghu Palthi (Bhilai Guest House)	12,000	-
	148,300	136,300

Security Deposits:

Particulars	As at 31st Mar 2022	As at 31st March 2021
Security Deposits	368,659	336,927
Earnest Money Deposits (EMD)	23,697	23,697
	392,356	360,624

Margin Money on Bank Guarantees and Letter of Credits:

Particulars	As at 31st Mar 2022	As at 31st March 2021
Margin Money-HDFC	135,907	135,907
FDR With HDFC	3,761,572	3,624,013
FDR With SBI	11,296,120	10,220,562
	15,193,599	13,980,482

Cash at Bank:

Particulars	As at 31st Mar 2022	As at 31st March 2021
SBI-5917	463,698	523,108
HDFC BANK A/C No.1182	9,704,506	8,972,621



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HDFC BANK A/C No.655	13,770	13,770
HDFC Gratuity A/c 50100015591896	3,894	3,894
	10,185,868	9,513,392

Investments

Particulars	As at 31st Mar 2022	As at 31st March 2021
DSP Blackrock Liquidity Fund Folio 5409184	-	-
ICICI Prudential Liquid Funds-F No 1177759	-	-
Kotak Treasury Advantage Fund-F No 5301279/89	-	-
ICICI Prudential Liquid Regula-F No 1177759/40	2,091,832	2,091,832
ICICI ULTRA SHORT TERM LIQUID FUND NEW	-	-
Kotak Liquid Regular Plan Growth- F No 5301279/89	-	-
KOTAK LOW DURATION LIQUID FUND NEW	-	-
Kotak Savings Fund	-	-
DSP Blackrock Liquidity Fund Folio 5409184/63	-	516,710
ICICI ULTRA SHORT TERM LIQUID FUND NEW/11777	45,588	4,525,588
UNIFI HYF	15,000,000	10,000,000
HDFC Liquid Fund	9,999,500	-
	27,136,920	17,134,130

Advances to Vendors

Particulars	As at 31st Mar 2022	As at 31st March 2021
Mahesh Grandhi	9,300	-
MANU M DRIVER-BPCL KOCHI REFINERY	12,430	-
	21,730	-

Outstanding Expenses others

Particulars	As at 31st Mar 2022	As at 31st March 2021
Travel Expenses	-	-
Conveyance	-	-
Rents	-	1,000
Other Expenses	-	-
Postage	-	-
Telephone & Mailing	-	-
Audit Fee	-	30,000
Leave Encashment	-	-
professional Fee	-	-
Rent Digboi	-	-
	-	31,000



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MECHANO MAINTENANCE SERVICES PVT.LTD
PROPERTY, PLANT AND EQUIPMENT SCHEDULE AS ON 31st Mar 2022
 (all amounts in Indian Rs.00's unless otherwise stated)

Note : 7

Description	Gross Block		Depreciation				Net Block		
	As on	Additions	Deletions	Total as on	Upto	Current	Total as on	As on	As on
	01.04.2021	during the year		31/03/2022	31.03.2021	Year	31/03/2022	31/03/2022	31.03.2021
Tangible Assets									
Plant & Machinery	352,240	23,623	-	375,863	229,228	23,635	252,863	123,000	123,012
Computers	19,471	987	-	20,458	17,190	1,204	18,394	2,064	2,281
Furniture & Fixtures	578	-	-	578	532	11	543	35	46
Office Equipment	2,053	-	-	2,053	1,745	102	1,847	205	307
Vehicles	62,628	-	-	62,628	40,877	6,760	47,637	14,991	21,751
Total of Tangible Assets	436,970	24,611	-	461,580	289,573	31,712	321,284	140,296	147,397
Total Fixed Assets	436,970	24,611	-	461,580	289,573	31,712	321,284	140,296	147,397



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M/S. MECHANO MAINTENANCE SERVICES PVT LTD

(Asst Year: 2022-23)

Annexure I

Annexure to Point No.18, Form No.3CD:

Depreciation as per Income Tax Act for the Financial Year 2021-22

Description	Rate	WDV as on 01.04.21	Additions During the Year		Credit Availed		Deletions In the Year	Total		Total As on 31.03.2022	Current Period Dep.	WDV As on 31.03.2022
			Apr-Sep	Oct-Mar	Apr-Sep	Oct-Mar		Apr-Sep	Oct-Mar			
Plant & Machinery	15%	13,748,194	18,000	2,344,327	-	-	-	18,000	2,344,327	16,110,521	2,240,754	13,869,767
Computers	40%	197,019	35,169	63,559	-	-	-	35,169	63,559	295,747	105,587	190,160
Vehicles	15%	3,198,177	-	-	-	-	-	-	-	3,198,177	479,727	2,718,450
Office Equipment	15%	69,110	-	-	-	-	-	-	-	69,110	10,367	58,744
Furniture & Fixtures	10%	12,841	-	-	-	-	-	-	-	12,841	1,284	11,557
Total		17,225,341	53,169	2,407,886	-	-	-	53,169	2,407,886	19,686,396	2,837,718	16,848,678

2,461,055

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Additions During the F.Y.2021-22

Particulars	Date of Purchase	Amount	Apr-Sep	Oct-Mar	Total
Plant & Machinery					
Belt Transmission Alignment (26/Jul/21	18,000	18,000		18,000
Laser Alingment System	30/Nov/21	549,774		549,774	549,774
Stroboscope SPM,SKF Electric	28/Dec/21	219,457		219,457	219,457
Lenova Diamond	31/Mar/22	1,575,096		1,575,096	1,575,096
Total		2,362,327	18,000	2,344,327	2,362,327
Laptops					
Hp 250 G8 CORE I3 10th 4GB I	31-Aug-21	35,169	35,169		35,169
LENOVO IDEAAD SLIM 3 81A10	31-Oct-21	63,559		63,559	63,559
Total		98,728	35,169	63,559	98,728
Total Additions to Asset for 2020-21		2,461,055	53,169	2,407,886	2,461,055



Note : 19.11 Value of Imports on CIF Basis:

Amount Rs in lakhs

Particulars	As at 31 March 2022	As at 31 March 2021
Raw Material	NIL	NIL
Components and Spare Parts	NIL	NIL
Capital Goods	NIL	NIL
Total	-	-

Note : 19.12 Cost of Raw Material Consumed

Amount Rs in lakhs

Particulars	As at 31 March 2022		As at 31 March 2021	
	Value	% of Consumption	Value	% of Consumption
Imported	NIL	NIL	NIL	NIL
Indigenous	NIL	NIL	NIL	NIL
Total	-	-	-	-

Note 19.13 Expenditure in Foreign Currency

Amount Rs in lakhs

Particulars	As at 31 March 2022	As at 31 March 2021
Travel Exepenses	NIL	NIL
Purchases	NIL	NIL
Dividend	NIL	NIL
Others	NIL	NIL
Total	-	-

Note 19.14 Earnings in Foreign Currency

Amount Rs in lakhs

Particulars	As at 31 March 2022	As at 31 March 2021
Sales (Debtors realization)	NIL	NIL
Dividend	NIL	NIL
Total	-	-

Note 19.15 Forex Inflow and Outflow

Amount Rs in lakhs

Particulars	As at 31 March 2022	As at 31 March 2021
Forex Inflow	NIL	NIL
Forex Outflow	NIL	NIL

19.16 Segment Reporting

There are no reportable segment as per Accounting Standrads 17,as the entire operations of company are related to one segment.



Prateek Acharya

19.17 Related Party Transactions

19.18 Key Managerial Personnel

Name	Designation
Mr.Prateek Mehta	Managing Director
Mr.Surender Kumar Mehta	Director

19.19 Related Party Transactions

a) Key Managerial Personnel

Name of the Party	Nature of Transaction	2021-22	2020-21
Prateek Mehta	Directors Remuneration	3,600,000	3,540,000
	Paid During the year	3,600,000	3,540,000
	Outstanding Balance	-	-

b) Enterprises over which key Managerial personnel are able to exercise significant influence.

- i) Lamtuf Plastics Limited
- ii) SPM Instrument India Pvt Ltd
- iii) Predict Technologies India Pvt Ltd
- iv) EMC Electronik

b) Relatives of Key Management Personnel Nil

Name of the enterprise	Nature of the Transactions	Amount in Rs.	
		2021-22	2020-21
Lamtuf Plastics Limited	Opening Balance	-	-
	Rent Paid (Excl. Taxes)	468,336	396,900
	Debit	468,336	617,302
	Credit	468,336	617,302
	Closing Balance (Cr)	-	-
SPM Instrument India Pvt Ltd	Opening Balance	-	-
	Purchase of Equipments & Stores Consumables (Excl. Taxes)	828,708	2,698,124
	Job work Income (Excl Taxes)	32,736,570	29,593,897
	Debit	46,036,389	35,897,538
	Credit	46,036,389	35,897,538
	Closing Balance	-	-
Predict Technologies India Pvt Ltd	Opening Balance	-	-
	Staff Training expenses	-	-
	Job work expenses	1,705,235	902,458
	Debit	2,455,447	3,397,035
	Credit	2,455,447	3,397,035
Closing Balance	-	-	
EMC Electronik	Opening Balance	-	-
	Exp. for Purchase of Materials (Excl. Taxes)	-	-
	Debit	-	-
	Credit	-	-
	Closing Balance	-	-



Prateek Mehta

19.20 Deferred Tax

The Tax effects of significant temporary differences on account of depreciation as per companies act and income tax act that resulted in deferred tax liabilities are

The major components of cumulative deferred tax asset and deferred tax liability are as under:

Tax Liability/Asset	Thursday, March 31, 2022		Wednesday, March 31, 2021	
	Deferred tax Asset	Deferred tax Liability	Deferred tax Asset	Deferred tax Liability
Net deferred tax Asset/(Liability)	669,971		613165	
On difference between book depreciation and tax depreciation	183675		102,785	
On unpaid statutory liability debited to Profit and Loss Account	-		(45,979)	
Total	183,675	-	56,806	-
Net deferred tax Asset/(Liability)	853,646		669,971	

19.21 Contingent Liabilities as at 31st March 2021 not Provided for

- Outstanding Bank Guarantee: Rs. NIL
- Letters of Credit Rs. Nil Lakhs (P.Y Rs. Nil Lakhs)
- Estimate amount of contracts remaining to be executed on capital account (Net of Advances) Rs. Nil (P.Y Rs. Nil)

19.22 Travelling Expenses

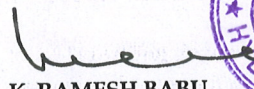
Travelling Expenses includes Directors Travel Expenses of Rs. Nil Lakhs, (P.Y Rs. Nil Lakhs) of which foreign travel is Rs. Nil Lakhs (P.Y Rs. Nil Lakhs)

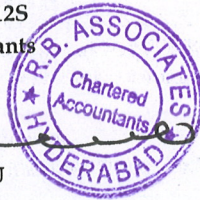
19.23

Previous Year's figures have been regrouped/ reclassified wherever necessary, to conform the current year's classification.

As per our report of even date attached

for R.B. ASSOCIATES
Firm Reg. No. 009112S
Chartered Accountants

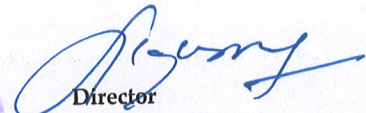

K. RAMESH BABU
Partner
Membership No.028304



For and on Behalf of the Board


Managing Director
Prateek Mehta
(DIN.No: 00297055)




Director
Surender Kumar Mehta
(DIN.No: 00297255)

Place: Hyderabad
Date : 03.09.2022

Note:8

M/S. MECHANO MAINTENANCE SERVICES PRIVATE LIMITED (Asst. Year: 2022-23) (all amounts in Indian Rs.00's unless otherwise stated) Calculation of Deferred Tax Asset / (Liability) as on 31.03.2022	
Particulars	Amount (Rs.)
Calculation of Deferred Tax on Depreciation:	
Depreciation as per Companies Act	31,712
Depreciation as per Income Tax	28,377
Difference	3,335
Deferred Tax Asset	839
Calculation of Deferred Tax on Gratuity:	
Gratuity Provided as per Companies Act	-
Reversal of Excess provision of AY 2019-20	-
Gratuity Paid as per Income Tax - (Under Sec. 43 - B)	-
Difference	-
Deferred Tax Asset	-
Calculation of Deferred Tax on Bonus:	
Bonus as per Companies Act	28,767
Reversal of Excess provision of AY 2019-20	-
Bonus Paid as per Income Tax - (Under Sec. 43 - B)	28,767
Difference	-
Deferred Tax Asset	-
Rate of Tax	25.17%
Opening Deferred Tax Asset / (Liability)	6,700
Add: Deferred Tax Asset / (Liability) For the Year 2019-20	839
Closing Deferred Tax Asset / (Liability)	7,539



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**M/s.MECHANO MAINTENANCE SERVICES
PRIVATE LIMITED
SCHEDULES FORMING PART OF ACCOUNTS**

Significant Accounting Policies

Note: - 1

A. Corporate Information

M/s. Mechano maintenance services Private Limited is primarily engaged in the Business of Vibration and other condition Monitoring services.

B. Basis of Preparation

The financial statements have been prepared to comply in all material respects with the accounting standards notified by companies (Accounting Standards) Rules 2006 (as amended) and relevant provisions of the companies Act 2013. The financial statements have been prepared under the historical cost convention on an accrual basis.

The accounting policies have been consistently applied by the company and are consistent with those used in the previous year.

Use of Estimates

The preparation of accounts under GAAP requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and the disclosure of contingent liabilities as at the date of the financial statements and the results of the operations during the reported period. Although these estimates are based on management's best knowledge of current events and actions, actual reports could differ from these estimates. Any revision to accounting estimates is recognized prospectively in the current and future periods.

C. Fixed Assets

Fixed Assets are stated at cost of acquisition, including attributable cost for bringing the asset to its working condition for its intended use, less accumulated depreciation.

Useful Life of the assets has been estimated as per with Schedule II of the Companies act 2013

The Company has kept 5% of the original cost of the asset on residual value as on the completion of the life of the asset which is given as per the Schedule II of the Companies act 2013

Depreciation on Fixed Assets has been provided on Written Down Value Method at the rates and in the manner prescribed in Schedule II to the Companies Act, 2013 on pro rata basis.



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**M/s.MECHANO MAINTENANCE SERVICES
PRIVATE LIMITED
SCHEDULES FORMING PART OF ACCOUNTS**

Significant Accounting Policies

Note: - 1

D. Impairment of Assets

The carrying amounts of assets are reviewed at each balance sheet date to assess whether they are recorded in excess of their recoverable amount. Where carrying values exceed this recoverable amount, assets are written down to their recoverable amount.

Depreciation on impaired assets is provided by adjusting the depreciation charge over the remaining periods so as to allocate the assets revised carrying amount over its remaining useful life.

E. Investments

Long Term Investments are stated at cost after providing for any diminution in value, if such diminution is of permanent nature. Investments, held by the company are in the nature of long term strategy and any temporary aberration in the valuation is not reckoned.

F. Revenue Recognition

The Company's revenue from providing Vibration Other condition Monitoring services.

The amount of revenue recognized is net of sales returns and exclusive of trade discounts, where ever applicable.

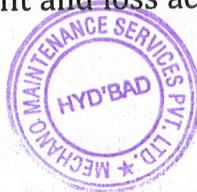
Any amount received from debtors is treated as advance received and shown as liability until such income is recognized as income.

G. Borrowing Costs

Borrowing costs that are attributable to the acquisition or production of qualifying assets are capitalized as part of the cost of such assets. A qualifying asset is an asset that necessarily takes a substantial period of time to get ready for its intended use or sale. All other borrowing costs are recognized as expense in the period in which they are incurred.

H. Employee Benefits

In respect of benefits in the form of Provident fund and other defined contributory schemes, the contribution payable by the employer for the year is charged to profit and loss account. Contributions to Provident Fund



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**M/s.MECHANO MAINTENANCE SERVICES
PRIVATE LIMITED
SCHEDULES FORMING PART OF ACCOUNTS**

Significant Accounting Policies

Note: - 1

are made on actual liability basis. Leave encashment is accounted for based on actual liability basis.

The Gratuity is provided based on the actuarial valuation made as at the end of the year.

I. Prior Period and Extraordinary Items

Income and Expenditure pertaining to prior period as well as extraordinary items, where ever material, affecting the operating results is disclosed separately.

J. Taxes on Income

Income Tax Expenses comprises of current tax and deferred tax charge or credit.

Current Tax

Tax on total income for the current period is determined on the basis of taxable income and tax credits computed in accordance of the provisions of the Income Tax act 1961 and based on the expected outcome of assessments/appeals .

Deferred Tax

Deferred Tax charge or credit reflects the tax effects of timing differences between accounting income and taxable income for the period. The deferred tax charge or credit and the corresponding deferred tax liabilities or assets are recognized using the tax rates that have been enacted or substantially enacted by the balance sheet date. Deferred tax asset are recognized only to the extent there is reasonable certainty that the assets can be realized in future, however, where there is unabsorbed depreciation or carried forward of losses, deferred tax assets are recognized only if there is a virtual certainty of realization of such assets. Deferred tax assets are reviewed at each balance sheet date and is written down or written up to reflect the amount that is reasonably/virtually certain (as the case may be) to be realized. The break-up of the major components of the deferred tax assets and liabilities as at balance sheet date has been arrived at after setting off deferred tax assets and liabilities where the company has a legally enforceable right to set off assets and liabilities and where such assets and liabilities relate to taxes on income levied by the same governing taxation laws.



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**M/s.MECHANO MAINTENANCE SERVICES
PRIVATE LIMITED
SCHEDULES FORMING PART OF ACCOUNTS**

Significant Accounting Policies

Note: - 1

Minimum Alternate Tax (MAT)

The company recognizes MAT credits available as an asset only to the extent that there is convincing evidence that the company will pay normal tax during the specified period i.e. the period for which the MAT credit is allowed to be carry forward. In the year in which the company recognizes the Mat credit as an asset in accordance with the guidance note on accounting for credit available in respect of the Minimum Alternate Tax under the Income tax Act 1961, the said asset is credited by way of credit to the statement of profit and loss and shown as MAT credit Entitlement. The company reviews MAT credit Entitlement asset at each reporting date and writes down the asset to the extent the company does not have convincing evidence that it will pay normal tax during the specified period.

However, Company is Opting sec 115BAA during the year to calculate the tax Liability therefore MAT u/s 115JB is not applicable.

K. Provisions, Contingent Liabilities and Contingent Assets

Provisions are recognized for liabilities that can be measured only by using a substantial degree of estimation, if

- i) The Company has a present obligation as a result of a past event.
- ii) A probable outflow of resources is expected to settle the obligation and
- iii) The amount of the obligation can be reliably estimated.

Reimbursement expected in respect of expenditure required to settle a provision is recognized only when it is virtually certain that the reimbursement will be received.

Contingent Liability is disclosed in the case of

- i) A present obligation arising from a past event, when it is not probable that an outflow of resources will be required to settle the obligation.
- ii) A possible obligation, unless the probability of outflow of resources is remote.

Contingent Assets are neither recognized, nor disclosed.

Provisions, Contingent Liabilities and Contingent Assets are reviewed at each Balance sheet date.



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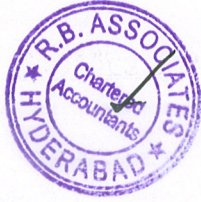
**M/s.MECHANO MAINTENANCE SERVICES
PRIVATE LIMITED
SCHEDULES FORMING PART OF ACCOUNTS**

Significant Accounting Policies

Note: - 1

L. Claims

The claims against the company not acknowledged as Debts shall be disclosed after a careful evaluation of the facts and legal aspects of the matter involved.



Prateek Mehta

**M/s.MECHANO MAINTENANCE SERVICES
PRIVATE LIMITED
SCHEDULES FORMING PART OF ACCOUNTS**

Significant Accounting Policies

Note: - 1

A. Corporate Information

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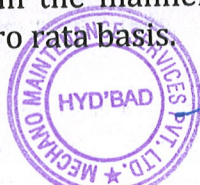
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