

Name of the Company	:	<b>M/S. MECHANO MAINTENANCE SERVICES PRIVATE LIMITED</b>
Date of Incorporation	:	14.07.1994
Address of the Company	:	4TH FLOOR, FORTUNE CHAMBERS, SILICON VALLEY, MADHAPUR, HYDERABAD - 500 081
Year Ending	:	31.03.2024
Asst. Year	:	2024-25
Status of the Company	:	DOMESTIC COMPANY IN WHICH PUBLIC ARE NOT SUBSTANTIALLY INTERESTED
PAN Number	:	AABCC6679B
Bank Account Details	:	HDFC BANK LTD, MADHAPUR ACC NO.: 05452320001182 IFSC CODE: HDFC0000545
<b>STATEMENT OF TOTAL INCOME:</b>		

		<u>Amount (Rs.)</u>	
<b>PROFIT OR GAIN FROM BUSINESS OR PROFESSION:</b>			
Net Profit as per Profit & Loss Account		14,391.28	
Less: Rental Income shown in Profit & Loss A/c			14,391.28
<b>Add: Inadmissibles:</b>			
Depreciation as Per Companies Act, 1956		4,325.37	
Interest on Income Tax		6.02	
Gratuity		-	
Employees contribution to ESI		0.34	
<b>Disallowances U/s. 43 B:</b>			
Gratuity Provided but not Paid before filing Return of Income		-	
Bonus and Incentives Provided but not Paid before filing Return of Income		-	4,331.73
<b>Less: Income considered under Income from Capital gains</b>			
Short Term Capital Gain		-	
Long Term Capital Gain		-	
<b>Less: Admissibles:</b>			
Depreciation as per Income Tax Act, 1961		4,159.01	
Bad debts written off			
Profit on sale of Fixed Asset		2.65	(4,161.67)
<b>Income from PGBP</b>			14,561.28
<b>Gross Total Income</b>			<b>14,561.28</b>
	<b>Net Taxable Income</b>		<b>14,561.28</b>
	Taxable Income rounded off to		<b>14,561.28</b>
	Tax on the above @ 22%		3,203.48
	Add: Surcharge @ 10%		320.35
	Add: Education Cess @ 4%		140.95
			<b>3,664.78</b>
	<b>Tax on STCG@15%</b>		
	<b>Tax on LTCG@20%</b>		
	<b>Total Tax Payable</b>		<b>3,664.78</b>
	<b>Less: Taxes Paid</b>		
	Advance Tax	800.00	
	TDS Receivable	3,097.65	3,897.65
	<b>Balance Tax Payable</b>		<b>(232.87)</b>
	Add: Interest U/s. 234 B		
	Add: Interest U/s. 234 C	27.55	27.55
	<b>Balance Payable / (Refund)</b>		<b>(205.32)</b>
	<b>Balance Payable / (Refund)</b>		<b>(210.00)</b>



**M/s. MECHANO MAINTENANCE SERVICES PRIVATE LIMITED**  
**4TH FLOOR, FORTUNE CHAMBERS, SILICON VALLEY, MADHAPUR, HYDERABAD - 500 081**  
**CIN:U72200TG1994PTC017923**  
**BALANCE SHEET AS AT 31st Mar 2024**

( Amount in Thousands)

Particulars	Note No.	As at 31-03-2024	As at 31-03-2023
<b>EQUITY AND LIABILITIES</b>			
<b>Shareholders' funds</b>			
Share capital	1	2,000.00	2,000.00
Reserves and surplus	2	92,409.83	81,581.11
<b>Non-current liabilities</b>			
Long-term borrowings		-	-
Deferred tax liabilities		-	-
<b>Current liabilities</b>			
Short-term borrowings	3	-	-
Trade payables	4	4,934.95	21.65
Other current liabilities	5	8,083.12	6,368.51
Short-term provisions	6	3,664.78	5,487.87
<b>TOTAL</b>		<b>1,11,092.76</b>	<b>95,459.15</b>
<b>ASSETS</b>			
<b>Non-current assets</b>			
<b>Fixed assets</b>			
Tangible assets	7	25,272.87	12,860.47
Deffered Tax Assets	8	862.26	762.89
Long-term loans and advances	9	920.78	800.24
<b>Current assets</b>			
Current investments	10	15,045.59	15,045.59
Trade receivables	11	18,767.13	7,217.69
Cash and cash equivalents	12	45,822.46	52,595.37
Short-term loans and advances	13	4,401.68	6,176.91
<b>TOTAL</b>		<b>1,11,092.76</b>	<b>95,459.15</b>
Summary of significant accounting policies	19		

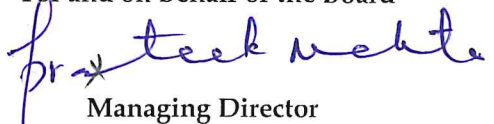
As per our report of even date attached

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

  
**K. RAMESH BABU**  
Partner  
Membership No.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 : 05/09/2024

UDIN : 24028304BKCCIB5594

**M/s. MECHANO MAINTENANCE SERVICES PRIVATE LIMITED**  
**4TH FLOOR, FORTUNE CHAMBERS, SILICON VALLEY, MADHAPUR, HYDERABAD - 500 081**  
**'CIN:U72200TG1994PTC017923**

**PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st Mar 2024**

( Amount in 'Thousands)

Particulars		Note No.	Year Ended As at 31-03-2024	Year Ended As at 31-03-2023
<b>INCOME</b>				
i	Revenue from Operations	14	98,499.48	90,298.33
iv	Other income	15	2,560.31	3,079.81
v	<b>Total Revenue</b>		<b>1,01,059.79</b>	<b>93,378.13</b>
<b>Expenses</b>				
vi	Employee Benefit Expenses	16	66,761.71	56,184.04
	Finance Costs	17	37.07	1.12
	Depreciation, Obsolescence & Amortisation expenses	7	4,325.37	2,424.85
	Other Expenses	18	15,543.41	13,078.90
	<b>Total Expenses</b>		<b>86,668.52</b>	<b>71,688.91</b>
vii	<b>Profit/(Loss) before Tax (v-vi)</b>		<b>14,391.28</b>	<b>21,689.23</b>
viii	Tax expense:			
	Current Tax		3,664.78	5,487.87
	Deferred Tax (Asset) / Liability		(99.38)	(8.98)
	Earlier Years Tax		-	-
x	<b>Profit after Tax for the period (vii-viii+ix)</b>		<b>10,825.87</b>	<b>16,210.33</b>
	<b>Earnings Per Share - Basic (Face Value Rs. 10/-)</b>		<b>0.05</b>	<b>0.08</b>
	Summary of significant accounting policies	19		

As per our report of even date attached

For and on Behalf of the Board

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

K. RAMESH BABU  
Partner  
Membership No.028304



Place: Hyderabad  
Date : 05/09/2024

UDIN: 24028304 BKCCIB5594

*Prateek Mehta*  
Managing Director

Prateek Mehta  
(DIN.No: 00297055)



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

MECHANO MAINTENANCE SERVICES PRIVATE LIMITED  
4TH FLOOR, FORTUNE CHAMBERS, SILICON VALLEY, MADHAPUR, HYDERABAD - 500 081  
'CIN:U72200TG1994PTC017923  
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2024

	Amount in Thousands	
	For the Year 24	2023- For the Year 23
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit/ (Loss) before Tax	14,391.28	21,689.23
<b>Non-cash adjustment to reconcile profit before tax to net cash flows</b>		
Depreciation	4,325.37	2,424.85
Finance Charges	37.07	1.12
Interest Received	(2,557.66)	(595.91)
(Profit) / Loss on Sale of Fixed Assets	(2.65)	(1,742.11)
Short term Capital (Gain)/Loss	-	(404.86)
Long term Capital (Gain)/Loss	-	(336.92)
<b>Operating Profit Before Working Capital Changes</b>	<b>16,193.41</b>	<b>21,035.39</b>
<b>Movements in working capital:</b>		
Increase/ (decrease) in trade payables	4,913.30	6.65
Increase/ (decrease) in long-term provisions	-	-
Increase/ (decrease) in short-term provisions	(1,823.09)	1,478.90
Increase/ (decrease) in other current liabilities	1,714.62	(1,399.78)
Increase/ (decrease) in other long-term liabilities	-	-
Decrease/ (increase) in trade receivables	(11,549.44)	117.27
Decrease/ (increase) in inventories	-	-
Decrease/ (increase) in long-term loans and advances	(120.54)	(259.58)
Decrease/ (increase) in short-term loans and advances	1,775.23	(2,330.06)
Decrease/ (increase) in other current assets	-	-
Decrease/ (increase) in other non-current assets	-	-
<b>Cash generated from/(used in) Operations</b>	<b>(5,089.92)</b>	<b>(2,386.61)</b>
Direct Taxes paid (net of refunds)	(3,664.78)	(5,487.87)
<b>Net Cash Flow from/(used in) Operating Activities (A)</b>	<b>(8,754.71)</b>	<b>(7,736.85)</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Fixed Assets, Including Intangible assets, CWIP and Capital Advances	(16,737.27)	(2,513.49)
Capital creditors	-	-
Proceeds from sale of Investments during the year	-	12,091.33
Proceeds from sale of fixed assets	5.00	3,000.00
Interest Received	2,557.66	595.91
Proceeds of non-current investments (Differed tax Asset)	(99.38)	1.65
<b>Net cash flow from/(used in) Investing Activities (B)</b>	<b>(14,262.99)</b>	<b>15,797.99</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
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	-	-
Proceeds from Long Term borrowings	-	-
Repayment of Long term borrowings	-	-
Proceeds from short term borrowings	-	-
Repayment of short term borrowings	-	-
Interest paid	(37.07)	(1.12)
Dividend Paid on equity shares	-	-
Tax on Equity Dividend	-	-
Increase/ Decrease Differed tax liability	90.39	-
<b>Net Cash flow from/(used in) Financing Activities (C)</b>	<b>53.32</b>	<b>(1.12)</b>
<b>Net increase/ (decrease) in Cash and Cash Equivalents (A+B+C)</b>	<b>(6,770.97)</b>	<b>29,095.41</b>
<b>Cash and Cash Equivalents at the beginning of the year</b>	<b>52,594.37</b>	<b>23,498.96</b>
<b>Cash and Cash Equivalents at the end of the year</b>	<b>45,823.40</b>	<b>52,594.37</b>
<b>Components of Cash and Cash Equivalents</b>		
Cash on hand	1.54	4.30
Cash at Bank and liquid funds	45,821.87	52,590.07
	<b>45,823.40</b>	<b>52,594.37</b>

As per our report of even date attached

For and on Behalf of the Board

for R.B. ASSOCIATES  
Firm Reg. No. 0091125  
Chartered Accountants



K. RAMESH BABU  
Partner  
Membership No.028304

Place: Hyderabad  
Date : 05/09/2024

UDIN: 24029304BKCCIB5594



Prateek Mehta  
Managing Director  
Prateek Mehta  
(DIN.No: 00297055)

Surender Kumar Mehta  
Director  
(DIN.No: 00297255)

'Note 1 Significant accounting policies

Note	Particulars
1.1	<b>Nature of Operations</b>
	M/s. MECHANO MAINTENANCE SERVICES PRIVATE LIMITED is primarily engaged in the business of Vibration and other condition monitoring services
1.2	<b>Basis of accounting and preparation of financial statements:</b>
	The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards specified under Section 133 of the Companies Act,2013 read with Rule 7 of the Companies (Accounts) Rules, 2014, and relevant provisions of the Companies Act,2013. The financial statements have been prepared under the historical cost convention on accrual basis.
	Monetary items are expressed in Indian Rupee and are rounded off to hundreds. Due to rounding off, the numbers presented throughout the document may not add up precisely to the totals and percentages may not precisely reflect the absolute figures.
1.3	<b>Use of estimates:</b>
	The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) as of the date of the financial statements. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Actual results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialise.
1.4	<b>Intangible Assets</b>
	Intangible assets are recognised when it is probable that the future economic benefits that are attributable to the assets will flow to the Company and the cost of the asset can be measured reliably. Intangible assets acquired separately are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less any accumulated amortisation and accumulated impairment losses.
1.5	<b>Impairment of assets:</b>
	The management periodically assesses using external and internal sources, whether there is an indication that an asset may be impaired. An impairment loss is recognised wherever the carrying value of an asset exceeds its recoverable amount. The recoverable amount is higher of the asset's net selling price and value in use, which means the present value of future cash flows expected to arise from the continuing use of the asset and its eventual disposal. An impairment loss for an asset is reversed, if and only if, the reversal can be related objectively to an event occurring after the impairment loss is recognized. The carrying amount of an asset is increased to its revised recoverable amount, provided that this amount does not exceed the carrying amount that would have been determined (net of any accumulated depreciation or amortization) had no impairment loss been recognized in the previous years.



*Prateek Acharya*

## 1.6 Investments:

Investments of long term nature shall be stated at cost, less adjustments for any diminution, other than temporary, in the value of such investments. Current investments shall be stated at the lower of cost and fair market value.

## 1.7 Revenue recognition:

Revenue from services is recognized as when there is significant certainty of collection of consideration from the customer. Revenue from Sale of Goods is recognized when all the significant risks and rewards of the ownership in the goods and/or materials are transferred to the customer and a reasonable expectation of collection of the sale consideration from the customer exists.

## 1.8 Transactions of Foreign currency items:

Transactions in foreign currencies are accounted at the exchange rate prevailing on the date of transaction. Gain/Loss arising out of fluctuation in exchange rates are accounted for realization. Non monetary assets being equity investments in subsidiaries denominated in foreign currency and measured at historical cost are translated at the exchange rate prevalent at the date of transaction.

Current Assets and Current Liabilities are translated at the exchange rate prevailing on the balance sheet date and the resultant gain/loss is recognized in the financial statements.

To account for profit/loss arising on cancellation or renewal of forward exchange contracts as income/expenses for the period.

To account for profit /loss arising on settlement or cancellation of currency option as income/expense for the period.

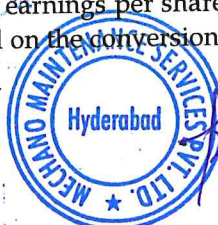
## 1.9 Taxes on income:

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 liabilities and deferred tax assets are recognized for the tax effect on the difference between taxable income and accounting income which are not permanent in nature subject to the consideration of prudence in the case of deferred tax assets.

## 2.0 Earnings per share:

Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the year. Diluted earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares.



*Prateek Achle*

## 2.1 Provisions, contingent Liabilities and Contingent Assets:

A provision is recognised when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Contingent liabilities are disclosed when the company has a possible obligation or a present obligation and it is probable that a cash outflow will not be required to settle the obligation.

## 2.2 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.



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**M/s. MECHANO MAINTENANCE SERVICES PRIVATE LIMITED**

CIN:U72200TG1994PTC017923

Notes forming part of Accounts

**Note 1 : Share Capital****a. Share Capital**

<u>Share Capital</u>	As at 31st March 2024		As at 31st March 2023	
	Number	Amount In Thousands	Number	Amount In Thousands
<b>Authorised</b> Equity Shares of ` 10 each	10,00,000	10,000.00	10,00,000	10,000.00
<b>Issued</b> Equity Shares of ` 10 each	2,00,000	2,000.00	2,00,000	2,000.00
<b>Subscribed &amp; Paid up</b> Equity Shares of ` 10 each fully paid	2,00,000	2,000.00	2,00,000	2,000.00
<b>Total</b>	<b>2,00,000</b>	<b>2,000.00</b>	<b>2,00,000</b>	<b>2,000.00</b>

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

Particulars	Equity Shares	
	Number	Amount In Thousands
Shares outstanding at the beginning of the year	2,00,000	2,000.00
Shares Issued during the year	-	-
Shares bought back during the year	-	-
Shares outstanding at the end of the year	2,00,000	2,000.00

**c. Term/Rights attached to Equity Shares**

The Company has only one class of equity shares having a face value of Rs.10/- each. The equity shares are entitled to receive dividend as declared from time to time. The voting rights of an equity shareholder on a poll (not on show of hands) are in proportion to shareholders' share of the paid-up equity capital of the Company. Voting rights cannot be exercised in respect of shares on which any call or other sums presently payable have not been paid. Failure to pay any amount called up on shares may lead to forfeiture of the shares.

On winding up of the Company, the holders of equity shares will be entitled to receive the residual assets of the Company, remaining after distribution of all preferential amounts in proportion to the number of equity shares held.

**d. 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 March 2024		As at 31st March 2023	
	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
<b>Total</b>	<b>2,00,000</b>	<b>100.00</b>	<b>2,00,000</b>	<b>100.00</b>

**e. Shares held by Promoters**

Name of Promoter	As at 31st March 2024		% Change during the Year
	No. of Shares Held	% of Holding	
Surendra Kumar Mehta	78,000	39.00%	-
Prateek Mehta	78,000	39.00%	-
Kamalesh Mehta	42,000	21.00%	-
Rachana Mehta	2,000	1.00%	-
<b>Total</b>	<b>2,00,000</b>	<b>100.00%</b>	



*Prateek Mehta*

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e. Shares held by Promoters

Name of Promoter	As at 31st March 2023		% Change during the Year
	No. of Shares Held	% of Holding	
Surendra Kumar Mehta	78,000	39.00%	-
Prateek Mehta	78,000	39.00%	-
Kamalesh Mehta	42,000	21.00%	-
Rachana Mehta	2,000	1.00%	-
<b>Total</b>	<b>2,00,000</b>	<b>100.00%</b>	

Note 2: Reserves and Surplus

Amount In Thousands

Reserves & Surplus	As at 31st March 2024		As at 31st March 2023	
<b>General Reserves</b>				
Balance as per the last financial statements		2,000.00		2,000.00
(+) Current Year Transfer		-		-
(-) Written Back in Current Year (For Issue of Bonus Shares)		-		-
Closing Balance		2,000.00		2,000.00
<b>Securities Premium account</b>				
Balance as per the last financial statements		-		-
(+) Current Year Transfer on issues		-		-
(-) Utilised during the year (For Issue of Bonus Shares)		-		-
Closing Balance		-		-
<b>Profit &amp; Loss Account</b>				
Surplus in the statement of profit and loss as per last financial statements		79,581.11		63,370.64
<b>Current year</b>				
(+) Net Profit/(Net Loss) For the current year		10,825.87		16,210.33
(+) Transfer from Reserves		-		-
(-) Proposed Dividends		-		-
(-) Provision for Dividend Distribution Tax		-		-
(+) Depreciation Adjusted to Retained Earnings		2.84		0.14
(-) Transfer to Reserves		-		-
Closing Balance in Profit & Loss Account		90,409.83		79,581.11
<b>Total</b>		<b>92,409.83</b>		<b>81,581.11</b>



*Prateek Mehta*

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**M/s. MECHANO MAINTENANCE SERVICES PRIVATE LIMITED**  
**CIN:U72200TG1994PTC017923**  
**Notes forming part of Accounts**

**Note No: 3 Short Term Borrowings**

<u>Short Term Borrowings</u>	Amount In Thousands	
	As at 31st Mar 2024	As at 31st March 2023
<b>Secured Loans</b>		
Term Loans	-	-
<b>Total</b>	-	-

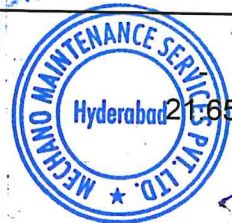
<b>Long Term Loans</b>		
<b>Total</b>	-	-

**Note No: 4 Trade Payables**

<u>Trade Payables</u>	Amount In Thousands	
	As at 31st Mar 2024	As at 31st March 2023
<b>Amount due to Trade Payables</b>		
MSME	-	-
Other than MSME	4,934.95	21.65
<b>Total</b>	<b>4,934.95</b>	<b>21.65</b>

Ageing Analysis of Trade Payables as at 31st March 2024		
<u>Particulars</u>	Less than 1 Year	1-2 Year
MSME		-
Other than MSME	4,939.37	
	2-3 Years	More than 3 Years
MSME	-	-
Other than MSME		

Ageing Analysis of Trade Payables as at 31st March 2023		
<u>Particulars</u>	Less than 1 Year	1-2 Year
MSME		-
Other than MSME	21.65	



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	2-3 Years	More than 3 Years
MSME	-	-
Other than MSME	-	-

**Note No: 5 Other Current Liabilities**

**Amount In Thousands**

<u>Other Current Liabilities</u>	As at 31st Mar 2024	As at 31st March 2023
Taxes and Duties	3,005.32	1,531.48
TDS Payable	255.11	350.46
Outstanding Expenses	4,654.80	4,136.42
Current Maturities of Long term loans	-	-
Travelling Advances	-	-
Other Payables	167.89	167.89
Advance from Customers	-	182.27
<b>Total</b>	<b>8,083.12</b>	<b>6,368.51</b>

**Note No: 6 Short Term Provisions**

**Amount In Thousands**

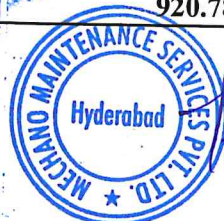
<u>Short Term Provisions</u>	As at 31st Mar 2024	As at 31st March 2023
Provision for Income Tax	3,664.78	5,487.87
<b>Total</b>	<b>3,664.78</b>	<b>5,487.87</b>

**Note No: .8 Deferred Tax Asset**

<b>Deferred Tax Asset</b>	As at 31st Mar 2024	As at 31st March 2023
	Amount In Thousands	Amount In Thousands
Opening Deferred Tax Asset	762.89	753.90
Add/(Less): Current Year Deferred Tax Asset/(Liability)	99.38	8.98
Closing Deferred Tax Asset	<b>862.26</b>	<b>762.89</b>

**Note No: 9 Long Term Loans and Advances - Receivable**

<b>Long Term Loans and Advances</b>	As at 31st Mar 2024	As at 31st March 2023
	Amount In Thousands	Amount In Thousands
<b>Unsecured, Considered good</b>		
Rental Deposits	269.80	169.80
Security deposits	650.98	630.44
	<b>920.78</b>	<b>800.24</b>



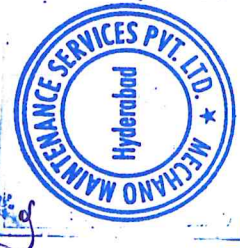
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**MECHANANO MAINTENANCE SERVICES PVT.LTD**  
**FIXED ASSETS SCHEDULE AS ON 31.03.2024**

**Note : 7**

Description	Gross Block				Depreciation						Amount In Thousands	
	As on 01.04.2023	Additions during the year	Deletions	Total as on 31/03/2024	Upto Year	Current Year	Adjusted with Retained Earnings	Deletion	Total as on 31/03/2023	Net Block		
										As on 31/03/2024	As on 31.03.2022	
<u>Tangible Assets</u>												
Plant & Machinery	12,373.37	16,571.30	-	28,944.67		3,973.05	-	3,973.05		24,971.62		12,373.37
Computers	253.74	111.82	-	365.56		279.46	0.14	279.33		86.23		253.74
Furniture & Fixtures	3.23	-	-	3.23		0.13	-	0.13		3.10		3.23
Office Equipment	39.64	44.16	-	83.80		33.00	-	33.00		50.80		39.64
Vehicles	190.49	10.00	2.35	198.14		39.74	2.71	37.03		161.11		190.49
<b>Total of Tangible Assets</b>	<b>12,860.47</b>	<b>16,737.27</b>	<b>2.35</b>	<b>29,595.39</b>		<b>4,325.37</b>	<b>2.84</b>	<b>4,322.53</b>		<b>25,272.87</b>		<b>12,860.47</b>
<b>Total Fixed Assets</b>	<b>12,860.47</b>	<b>16,737.27</b>	<b>2.35</b>	<b>29,595.39</b>	<b>-</b>	<b>4,325.37</b>	<b>2.84</b>	<b>4,322.53</b>	<b>-</b>	<b>25,272.87</b>	<b>-</b>	<b>12,860.47</b>

*Prateek Reddy*



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

(Asst Year: 2024-25)

Depreciation as per Income Tax Act for the Financial Year 2023-24

Annexure I

Amount In Thousands

Description	Rate	WDV as on 01.04.23	Year		Credit Availed		Deletions In the Year	Total		Total As on 28.02.2023	Current Period Dep.	WDV As on 31.03.2024
			Apr-Sep	Oct-Mar	Apr-Sep	Oct-Mar		Apr-Sep	Oct-Mar			
Plant & Machinery	15%	13,737.72	9,851.16	6,774.30	-	-	5.00	9,851.16	6,774.30	30,363.18	4,045.65	26,317.52
Computers	40%	224.89	-	111.82	-	-	-	-	111.82	336.71	112.32	224.39
Vehicles	15%	-	-	-	-	-	-	-	-	-	-	-
Office Equipment	15%	-	-	-	-	-	-	-	-	-	-	-
Furniture & Fixtures	10%	10.40	-	-	-	-	-	-	-	10.40	1.04	9.36
<b>Total</b>		<b>13,973.01</b>	<b>9,851.16</b>	<b>6,886.12</b>	<b>-</b>	<b>-</b>	<b>5.00</b>	<b>9,851.16</b>	<b>6,886.12</b>	<b>30,710.29</b>	<b>4,159.01</b>	<b>26,551.27</b>

\*Plant &amp; Machinery block includes Plant &amp; Machinery, Vehicles and Office Equipment.

*Pradeep Mehta*



**Note No : 10 Investments**

Inventories	As at 31st Mar 2024	As at 31st March 2023
	Amount In Thousands	Amount In Thousands
Investments In Liquid Funds	15,046	15,046
<b>Total</b>	<b>15,046</b>	<b>15,046</b>

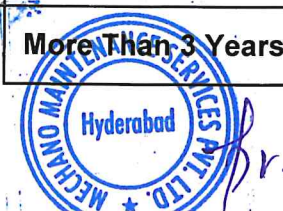
Note relating to Investments

**Note No: 11 Trade Receivables**

Trade Receivables	As at 31st Mar 2024	As at 31st March 2023
	Amount In Thousands	Amount In Thousands
Secured, considered good	-	-
Unsecured, considered good	18,767.13	7,217.69
Doubtful	-	-
<b>Total</b>	<b>18,767.13</b>	<b>7,217.69</b>

Ageing Analysis of Trade Receivables as at 31st March 2024		
Particulars	Less than 6 Months	6 Months to 1 Year
	Undisputed - Considered Good	-
1-2 Years		2-3 Years
Undisputed - Considered Good	18.98	-
	More Than 3 Years	Total
Undisputed - Considered Good	-	18,767.13

Ageing Analysis of Trade Receivables as at 31st March 2023		
Particulars	Less than 6 Months	6 Months to 1 Year
	Undisputed - Considered Good	6,841.53
1-2 Years		2-3 Years
Undisputed - Considered Good	84.65	0.23
	More Than 3 Years	Total



*Prateek Mehta*

Undisputed - Considered Good	0.08	7,217.69
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**Note No: 12 Cash and Cash Equivalents**

Cash and cash equivalents	As at 31st Mar 2024	As at 31st March 2023
	Amount In Thousands	Amount In Thousands
Cash-in-Hand	1.54	4.30
Cash-at-Bank - In Current Accounts	3,071.91	11,944.14
Cash-at-Bank - In Fixed Deposits Accounts (Held as Margin Money against Bank Guarantees and letter of credits)	42,749.01	40,645.93
	-	-
<b>Total</b>	<b>45,822.46</b>	<b>52,595.37</b>

**Note No: 13 Short-term Loans and advances**

Short-term loans and advances	As at 31st Mar 2024	As at 31st March 2023
	Amount In Thousands	Amount In Thousands
<b>Unsecured, considered good</b>		
Advance Tax , TDS Receivable	3,823.36	4,228.26
Staff Advances	61.13	180.23
Imprest to Employees	96.87	161.10
Travelling Advances	209.66	446.76
Site Advances	50.95	263.93
Interest Accrued	159.72	119.56
Tax on Reverse Charge	-	-
Advances to Vendors	-	778.08
<b>Total</b>	<b>4,401.68</b>	<b>6,176.91</b>

**Note No: 14 Revenue From Operations**

Particulars	Amount In Thousands	
	As at 31st Mar 2024	As at 31st March 2023
	Amount In Thousands	Amount In Thousands
Service Income-Others	48,917.94	49,002.58
Service income - SPM	49,581.54	41,295.74
<b>Total</b>	<b>98,499.48</b>	<b>90,298.33</b>

**Note No: 15 Other Income**

Amount In Thousands



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Particulars	As at 31st Mar 2024	As at 31st March 2023
	Amount In Thousands	Amount In Thousands
Interest Received	2,557.66	595.91
Other Income		741.79
Profit on Sale of Asset	2.65	1,742.11
<b>Total</b>	<b>2,560.31</b>	<b>3,079.81</b>

**Note No. 16 Employee benefit Expenses**

**Amount In Thousands**

Particulars	As at 31st Mar 2024	As at 31st March 2023
	Salaries and Allowances	55,972.59
Directors Remuneration & Performance Bonus	5,800.00	5,100.00
Contribution to:	-	-
Company's Contribution to Provident fund	3,735.30	3,250.63
Company's Contribution to ESI	804.82	744.12
Company's Contribution to Gratuity	450.00	526.66
<b>Total</b>	<b>66,762.71</b>	<b>56,184.04</b>

**Note No.17 Finance Charges**

**Amount In Thousands**

Particulars	As at 31st Mar 2024	As at 31st March 2023
	Interest on Loans	-
Bank Charges	37.07	1.12
<b>Total</b>	<b>37.07</b>	<b>1.12</b>

**Note No. 18 Other Expenses**

**Amount In Thousands**

Particulars	As at 31st Mar 2024	As at 31st March 2023
	Audit Fees	40.00
Electricity Charges-Sites & Office	141.95	143.61
Internet Charges	75.38	101.45
Insurance	82.78	76.34
Office Maintenance	631.04	296.66
Postage, Telegram & Telephone	303.28	196.96
Printing & Stationery	199.23	210.16
Professional & Consultancy Charges	70.50	86.50
Rates & Taxes	250.89	155.52
Rent-Sites & Office	2,781.88	2,400.13
Repairs & Maintenance	361.25	391.71
Repairs & Maintenance-SPM	799.62	698.21
Travelling & Conveyance	6,000.22	5,334.15



*Prateek Kulkarni*

Sundry Balances Written Off	0.59	16.50
Job work charges	3,804.80	2,931.00
<b>Total</b>	<b>15,543.41</b>	<b>13,078.90</b>

**SUB SCHEDULES TO NOTES For the Year 2023-24:**

**Salaries & Other Benefits:**

Particulars	As at 31st Mar 2024	As at 31st March 2023
Bonus to Staff	4,750.69	3,022.60
Salaries & Wages	48,510.81	45,943.43
Incentives	1,000.00	1,200.00
Staff Welfare Expenses	1,759.43	1,496.61
	<b>56,020.93</b>	<b>51,662.64</b>

**Taxes & Duties Payable:**

Particulars	As at 31st Mar 2024	As at 31st March 2023
GST	3,005.32	1,531.48
	-	-
	<b>3,005.32</b>	<b>1,531.48</b>

**TDS Payable:**

Particulars	As at 31st Mar 2024	As at 31st March 2023
TDS - Contract	74.50	57.53
TDS - Professional Services	4.00	4.00
TDS - Rent	6.62	3.31
TDS - Salaries	170.00	285.62
	<b>255.11</b>	<b>350.46</b>

**Outstanding Expenses:**

Particulars	As at 31st Mar 2024	As at 31st March 2023
Audit Fees Payable	76.00	36.00
Employee's PF Contribution	296.62	288.18
ESI Contribution Payable	36.89	42.58
Bonus Payable	2,213.84	1,638.02
Gratuity Payable	450.00	521.66
Salary Payable	76.99	63.23
Outstanding Incentives	1,479.52	1,538.50
Other Outstanding Expenses	14.45	-



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Professional Tax Payable	10.50	8.25
SECURITY DEPOSIT (LIABILITY)	167.89	167.89
	<b>4,822.69</b>	<b>4,304.31</b>

**Advance With Government Authorities:**

Particulars	As at 31st Mar 2024	As at 31st March 2023
Tax on Reverse Charge	-	-
Interest on Margin Money Deposit	-	-
	-	-

**Other Receivable**

Particulars	As at 31st Mar 2024	As at 31st March 2023
Imprest to Employees	96.87	161.10
Travelling Advances	209.66	446.76
Staff Advanc	61.13	180.23
Site Advances	50.95	263.93
Short Notice Recovery	46.84	
	<b>465.44</b>	<b>1,052.01</b>

**Advance Tax & TDS Receivable:**

Particulars	As at 31st Mar 2024	As at 31st March 2023
Advance Tax Paid	800.00	1,400.00
TDS Receivable 2018-19	-	
Tds Receivable on Gst Invoice 2018-19	-	
TDS Receivable 2019-20	-	
Tds Receivable on GST 2019-20	-	
Tds Receivable 2022-23	(45.32)	
Tds Receivable on Gst 22-23	10.04	
Tds Receivable 2023-24	3,021.83	
Tds Receivable on Gst 23-24	36.34	
Tds Receivable 2021-2022	-	
Tds Receivable on Gst 21-22	-	
Tds Receivable 2022-23	0.47	2,824.19
Tds Receivable on Gst 22-23		4.07
	<b>3,823.36</b>	<b>4,228.26</b>

**Rental Deposits:**

Particulars	As at 31st Mar 2024	As at 31st March 2023
Rental Deposit IOCL Refinery K Durga Prasad	4.00	4.00
Rental Deposit Century Papers	3.00	3.00
Rental Deposit IOCL Panipat	37.80	8.80
Rental Deposit Electro Steel Chidhambaram	5.00	5.00

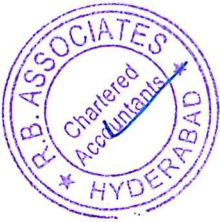


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Rental Deposit NPCIL Kudamkulam	5.00	5.00
Rental Deposit NTPC Nabi Nagar Akhilesh	5.00	5.00
Advance Rent Reliance ,Dahej-Satya Siva Prasad P	-	20.00
Rent Advance-IVL Dhunseri Avijit Hatua	4.00	4.00
Rent Advance -Vinod Kumar B -Zawar Mines	-	
Rental Deposit BPCL Kochi Seetharam B (Room1)	-	21.00
Rental Deposit BPCL Kochi Seetharam B (Room2)	-	30.00
Rental Deposit Essar Steel Dabuna Amaresh Sinha	33.00	5.00
Rental Deposit NR Agarwal M Anil Kumar	20.00	20.00
Rental Deposit NTPC Durgapur Pankaj Gupta	-	
Rental Deposit Raghu Palthi (Bhilai Guest House)	12.00	12.00
Rent Advance RCF Thal	20.00	20.00
Rent Advance Shashi Exports	7.00	7.00
Rental Deposit - BPCL Kochi Site	-	-
Rent Advance Reliance ,Dahej-Satya Siva Prasad P	20.00	-
Rental Advance Bharati R TNPL Site	10.00	-
Rent Deposit Bpcl Kochi Jose Mp	84.00	
	<b>269.80</b>	<b>169.80</b>

**Security Deposits:**

Particulars	As at 31st Mar 2024	As at 31st March 2023
Security Deposits	593.57	526.85
Earnest Money Deposits (EMD)	51.79	103.59
	<b>645.36</b>	<b>630.44</b>



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**Margin Money on Bank Guarantees and Letter of Credits:**

Particulars	As at 31st Mar 2024	As at 31st March 2023
Margin Money-HDFC	-	46.13
FDR With HDFC	42,749.01	40,599.80
FDR With SBI	-	-
	<b>42,749.01</b>	<b>40,645.93</b>

**Cash at Bank:**

Particulars	As at 31st Mar 2024	As at 31st March 2023
SBI-5917	6.55	14.27
HDFC BANK A/C No.1182	3,047.70	11,912.20
HDFC BANK A/C No.655	13.77	13.77
HDFC Gratuity A/c 50100015591896	3.89	3.89
	<b>3,071.91</b>	<b>11,944.14</b>

**Investments**

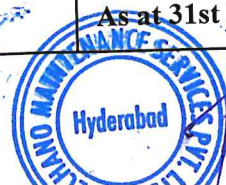
Particulars	As at 31st Mar 2024	As at 31st March 2023
DSP Blackrock Liquidity Fund Folio 5409184	-	-
ICICI Prudential Liquid Funds-F No 1177759	-	-
Kotak Treasury Advantage Fund-F No 5301279/89	-	-
ICICI Prudential Liquid Regula-F No 1177759/40	-	-
ICICI ULTRA SHORT TERM LIQUID FUND NEW	-	-
Kotak Liquid Regular Plan Growth- F No 5301279/89	-	-
KOTAK LOW DURATION LIQUID FUND NEW	-	-
Kotak Savings Fund	-	-
DSP Blackrock Liquidity Fund Folio 5409184/63	-	-
ICICI ULTRA SHORT TERM LIQUID FUND NEW/11777	45.59	45.59
UNIFI HYF	15,000.00	15,000.00
HDFC Liquid Fund	-	-
	<b>15,045.59</b>	<b>15,045.59</b>

**Advances to Vendors**

Particulars	As at 31st Mar 2024	As at 31st March 2023
Talwar Cars Private Limited.	-	-
Advance for Vehicle	-	-
	-	-

**Outstanding Expenses others**

Particulars	As at 31st Mar 2024	As at 31st March 2023



*Prateek Acharya*

Travel Expenses		
Conveyance	38.15	38.15
Rents	7.25	7.25
Other Expenses	1.00	1.00
Postage		
Telephone & Mailing		
Audit Fee	60.00	60.00
Leave Encashment		
professional Fee	87.47	87.47
Rent Digboi		
	<b>193.87</b>	<b>193.87</b>



*Prateek Acharya*

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