

MUNISH FORGE PRIVATE LIMITED

Regd. Office: Village-Gobindgarh, Adj. Phase-VII, Focal Point, Ludhiana-
141010 Punjab

CIN: U28910PB1986PTC006950

NOTICE OF ANNUAL GENERAL MEETING

Notice is hereby given that the next Annual General Meeting of the members of M/s Munish Forge Private Limited will be held at the Registered Office at Village-Gobindgarh, Adj. Phase-VII, Focal Point, Ludhiana- 141010 Punjab on Friday, the 30th Day of September 2022, at 10:00 A.M. to transact the following businesses:

ORDINARY BUSINESS:-

1. To receive, consider and adopt the audited balance sheet and Profit and Loss Account as on 31st March, 2022 and the report of the Directors and Auditors thereon.
2. Ratification of the Appointment of Statutory Auditors.

“**RESOLVED THAT** consent of the Company be and is hereby accorded to the ratification of the appointment of M/s Vinay & Associates, Chartered Accountants (Membership No. 082988) who were appointed to hold office from the conclusion of the last Annual General meeting held on 30th September, 2019 until the conclusion of Annual General meeting to be held in the year 2024, as Statutory Auditors of the Company, on remuneration to be fixed by the Board of Directors of the Company.”

SPECIAL BUSINESS:

ITEM NO. 1 TO RATIFY THE REMUNERATION PAYABLE TO COST AUDITORS OF THE COMPANY

To consider, and if thought fit to pass, with or without modification(s), the following resolution as Ordinary Resolution:

“**RESOLVED THAT** pursuant to the provisions of Section 148 read with sub sections (1) and (2) of Section 469 of the Companies Act, 2013 and subject to such guidelines and approvals as may be required by the Central Government, M/s S.K. Verma & Associates, Cost Accountants, Khanna, Ludhiana (Punjab) be and is hereby appointed as Cost Auditors of the company for the financial year 2021-22 to audit the cost records maintained by the company in respect of its steel forgings manufacturing unit situated at Ludhiana on a remuneration of Rs. 30,000/- (Rupees Thirty Thousand only) be and is hereby ratified.

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FURTHER RESOLVED THAT Mr. Davinder Kumar Bhasin, Director of the company be and is hereby authorised to sign and file form CRA-2 and other documents as required with the Central Government.

Place : Ludhiana

Dated : 18th August, 2022

By Order of the Board of Directors



Vishal Anand
(Director)

DIN: 07194115

B-9-1015, Shiwala Road,
Bharat Nagar Chowk,
Ludhiana-141001



Davinder Kumar Bhasin
(Director)

DIN: 00780268

6, Kabul Singh Enclave,
Aggar Nagar, South End
Ludhiana-142027

NOTES

1. A member entitled to attend and vote at the meeting is entitled to appoint a proxy to attend and vote instead of himself/herself and the proxy need not be a member of the company.
2. The Audited Balance Sheet as at 31st March, 2022 and the Profit & Loss Account for the year ended on that dated along with the reports thereon of the Auditors and Directors are enclosed. Queries relating to the Accounts must be sent to the Company at its registered office at least seven days before the date of the meeting.
3. Members/Proxies are requested to bring their copies of Annual Reports, as the same will not be distributed at the meeting.

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Explanatory Statement in terms of the provisions of Section 102 of the Companies Act, 2013 relating to special business:

ITEM NO. 1

As per the provisions of Companies (Cost Records and Audit) Rules, 2014 (as amended), Company's activities fall within the purview of Cost Audit requirement. Accordingly, the Board at its meeting held on 27th July, 2021, approved the appointment of M/s S.K. Verma & Associates (Membership No. 30671), Cost Auditors at a remuneration of Rs. 30000 (rupees thirty thousand only). In accordance with the provisions of Section 148(3) of the Companies Act, 2013 read with the Companies (Audit and Auditors) Rules, 2014, the remuneration as mentioned above, payable to the Cost Auditors and approved by the Board of Directors has to be ratified by the shareholders of the Company. Accordingly, consent and approval of the shareholders is being sought for passing an Ordinary Resolution as set out at Item No. 1 of the Notice for ratification of remuneration payable.

None of the Directors of the Company, the Key Managerial Personnel of the Company or their relatives are, in any way concerned or interested financial or otherwise in the aforesaid resolution.

The Board recommends the Ordinary Resolution set out at Item No. 1 of the accompanying Notice for your approval.

Place : Ludhiana

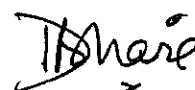
Dated : 18th August, 2022

By Order of the Board of Directors



Vishal Anand
(Director)

DIN: 07194115
B-9-1015, Shiwala Road,
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MUNISH FORGE PRIVATE LIMITED

Regd. Office: Village-Gobindgarh, Adj. Phase-VII, Focal Point, Ludhiana-141010

CIN: U28910PB1986PTC006950

DIRECTORS' REPORT

To,

The Members,

Your Directors have pleasure in presenting their next Annual Report on the business and operations of the Company and the accounts for the Financial Year ended March 31, 2022.

Financial summary or highlights/Performance of the Company (Standalone)

The Board's Report has been prepared based on the stand alone financial statements of the company.

PARTICULARS	(Rs. in Lacs)	
	YEAR ENDED 31.03.2022	YEAR ENDED 31.03.2021
Revenue from Operations for the year	12220.77	7356.89
Other Income	259.64	637.62
Increase in Stock	273.09	0.00
Total Revenue	12753.50	7994.51
Profit/before depreciation & taxation	518.47	407.42
Less: Depreciation	355.63	400.29
Add: Extraordinary item	13.64	0.00
Less: Provision for Taxation	(11.77)	(9.47)
Net Profit/after Taxation	188.25	16.60

Brief description of the Company's working during the year/State of Company's affair

The revenue from Operations during the period have been Rs. 12220.77 Lacs as against Rs. 7356.89 Lacs in the previous year. The profit before depreciation & taxation was Rs 518.47 as against Rs. 407.42 Lacs in the previous year. For FY 2022, your Company's profit after tax stood at Rs. 188.25 Lacs.

Change in the nature of business, if any

During the year under review, the Company has not changed its nature of business.

Dividend

Your Directors do not recommend any dividend for the year ended 31st March, 2022 to conserve the resources.

Reserves

The net profit for this period of Rs.188.25 has been transferred to Reserve and Surplus Account.

Share Capital

There was no change in Paid up Capital of the company during the year.

Issue of Employees Stock Option

The Company has not issued any ESOP during the year.

Directors and Key Managerial Personnel

During the year under review, no changes occurred in the constitution of the Board of Directors. However, following changes occurred in the Key Managerial Personnel of the Company:

- Ms. Shilpi (ACS No. 48073) was resigned from the post of Company Secretary w.e.f. 31st October, 2021.
- Ms. RAJNI (ACS NO. 67223) was appointed as Company Secretary w.e.f. 01st November, 2021.

Particulars of Employees

During the financial year under review, no employee has received remuneration exceeding the limit as stated in rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

Meetings

Adequate notices were issued to the Board of Directors as per Secretarial standards. During the financial year ended 31st March 2022, **Nine** Board Meetings were held.

The intervening gap between the Meetings was within the period prescribed under the Companies Act, 2013.

The Company has observed the provisions of Secretarial Standards issued by Institute of Company Secretaries of India.

Auditors

At the Annual General Meeting held on 30th September, 2019 M/s Vinay & Associates, Chartered Accountants (Membership No. 82988) were appointed as statutory auditors of the Company to hold the office until the conclusion of Annual General Meeting to be held in the year 2024. This shall be placed for ratification of the members at every Annual General Meeting. Accordingly, the appointment of M/s Vinay & Associates, Chartered Accountants Statutory auditors of the Company is placed for ratification by the shareholders. In this regard, the Company has received a certificate from the statutory auditors to the effect that their appointment is in accordance with the provisions of Section 141 of the Companies Act, 2013.

Auditors' Report

The Auditors' Report does not contain any qualification reservation or adverse remark. Notes to Accounts and Auditors remarks in their report are self-explanatory and do not call for any further comments.

Cost Audit:

The Company has maintained cost records specified by Central Government as required under sub-section (1) of section 148 of the Companies Act, 2013.

M/s S.K. Verma & Associates were appointed as Cost Auditors of your company for auditing the cost accounts records for the Financial Year 2021-22 under provisions of Section 148 of the Companies Act, 2013. They are likely to submit Cost Audit Report within the prescribed time limit.

Development and Implementation of a Risk Management Policy

The Company has been addressing various risks through well defined risk management policy/procedures, which are in the opinion of the Board may threaten the existence of the Company.

Internal Financial Control System

The Company has laid down adequate internal financial control system with reference to financial statements. During the year such controls were tested and no material weakness in their operating effectiveness was observed.

Details of Establishment of Vigil Mechanism/Whistle Blower Policy

The Company has adopted the Whistle Blower Policy/Vigil Mechanism for the directors and employees, to report concerns about unethical behavior, actual or suspected fraud or violation of the Company's Code of Conduct and Ethics.

Performance and financial position of each of the subsidiaries, associates and joint venture companies included in the consolidated financial statement

As on 31st March, 2022, the Company does not have any subsidiaries, associates and joint venture companies thus no consolidated financial statement is presented.

Compliance with Secretarial Standards

The Company has complied with secretarial standards applicable to the Company.

Corporate Insolvency Resolution Process initiated under the Insolvency And Bankruptcy Code, 2016 (2016)

No Corporate Insolvency Resolution Process has been initiated by any Financial Institution/Bank or Operational Creditors against the Company under the Insolvency and Bankruptcy Code, 2016

Material changes and commitments, if any, affecting the financial position of the company which have occurred between the end of the financial year of the company to which the financial statements relate and the date of the report

No Material changes occurred subsequent to the close of the financial year of the Company to which the balance sheet relates and the date of the report like settlement of tax liabilities, operation of patent rights, depression in market value of investments, institution of cases by or against the company, sale or purchase of capital assets or destruction of any assets etc.

Deposits

As per Section 76 of the Companies Act, 2013 and the Companies (Acceptance of Deposits) Rules, 2014 the Company has not invited/ accepted any deposits from the public during the year ended March 31, 2022. There were no unclaimed or unpaid deposits as on March 31, 2022.

Particulars of loans, guarantees or investments under section 186

During the year under review, the Company has not given any loans or guarantees and Investments under the provisions of section 186 of the Companies Act, 2013.

Particulars of contracts or arrangements with related parties

The particulars of every contract or arrangements entered into by the Company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto have been disclosed in Form No. AOC-2 attached to this report.

Corporate Social Responsibility Committee

Pursuant to Section 135 of the companies Act, 2013, the company was not required to constitute a CSR committee during the period under review.

Conservation of energy, technology absorption and foreign exchange earnings and outgo

The details of conservation of energy, technology absorption, foreign exchange earnings and outgo are as follows:

The information on conservation of energy, technology absorption and foreign exchange earnings and outgo stipulated under Section 134(3)(m) of the Companies Act, 2013 read with Rule, 8 of The Companies (Accounts) Rules, 2014, has been annexed hereunder:-

A. Conservation of energy

Energy Conservation is an ongoing process in the Company. The Company continued its effort to improve energy usage efficiencies and increase the share of renewable energy. Various key performance indicators like specific energy (energy consumed per unit of production), specific energy costs and renewable energy contributions were continuously tracked to monitor alignment with the Company's overall sustainability approach.

(i) Steps taken or impact on conservation of energy:

- a. Improvement in energy usage efficiency in lighting systems by installation of more efficient lighting solutions such as Light Emitting Diodes.
- b. the company is regularly finding and adopting new methods such as:
 - I. Automation of machinery i.e. modernization of existing machinery with better and efficient energy saving equipments/ machines
 - II. Process audit is done to find better alternate ways to manufacture the products in less time and with least resources/ Energy.

(ii) Steps taken by the company for utilizing alternate sources of energy: NIL

(iii) Capital investment on energy conservation equipments: NIL

B. Technology absorption

- I. the efforts made towards technology absorption: NIL
- II. the benefits derived like product improvement, cost reduction, product development or import substitution-: NIL
- III. in case of imported technology (imported during the last three years reckoned from the beginning of the financial year) -: NIL
- IV. the expenditure incurred on Research and Development: NIL

C. Foreign exchange earnings and Outgo

During the year, following foreign expenditure has been incurred:

PARTICULARS	Current year	Previous year
Foreign Travelling	878715.00	246828.00

Declaration by Independent Directors

The Company was not required to appoint Independent Directors under Section 149(4) and Rule 4 of the Companies (Appointment and Qualification of Directors) Rules, 2014 hence no declaration has been obtained.

Company's policy on directors' appointment and remuneration including criteria for determining qualifications, positive attributes, independence of a director and other matters provided under sub-section (3) of Section 178

The Company, being a Private Limited Company was not required to constitute a Nomination and Remuneration Committee under Section 178(1) of the Companies Act, 2013 and Rule 6 of the Companies (Meetings of Board and its Powers) Rules, 2014 and Stakeholders Relationship Committee under Section 178(5) of the Companies Act, 2013.

Human Resources

Your Company treats its "human resources" as one of its most important asset.

Your Company continuously invests in attraction, retention and development of talent on an ongoing basis. A number of programs that focus on human resource development in the company are currently underway. Your Company thrust is on the promotion of talent internally through job rotation and job enlargement.

Environmental Health & Safety

The Company continuously endeavors to improve on environmental management and safety measures.

Significant and Material Orders Passed By The Regulators Or Courts

There are no significant and material orders passed by the Regulators or Courts or Tribunals which would impact the going concern status and the Company's future operations.

Transfer of Amounts to Investor Education and Protection Fund

Your Company did not have any funds lying unpaid or unclaimed for a period of seven years. Therefore there was no money which was required to be transferred to Investor Education and Protection Fund (IEPF).

Corporate Governance Certificate

This certificate is not required as the company is not a listed company.

Management Discussion and Analysis

Not Applicable as the Company is not a Listed Company.

Obligation of the Company under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013

The Board of Directors has constituted an Internal Complaints Committee under the Act. Adequate steps for the protection and safety of women employees have been taken. However, no such incidence of harassment of women was reported during the year.

Consolidated financial statements

Since the company has no subsidiary/ associate company, the consolidation of accounts with those of the subsidiary are not applicable.

Investor Service Centre/ Grievance Cell

It is not applicable as the company a small and closely held company.

Postal Ballot updates

Not Applicable to the company

Reporting of Frauds by the Auditors, other than those which are reportable to the central Government

No fraud has been reported either by the company or against the company.

Directors' Responsibility Statement

The Directors' Responsibility Statement referred to in clause (c) of sub-section (3) of Section 134 of the Companies Act, 2013, hereby confirm that—

- a) in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- b) the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;
- c) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- d) the directors had prepared the annual accounts on a going concern basis; and
- e) the directors had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively.
- f) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

Acknowledgements

Your Directors wish to place on record their thanks and appreciation to all workers, staff members for their contribution. The Directors are thankful to the Bankers and all business constituents for their continued support.

Place: Ludhiana
Dated: 18th August, 2022

For and on behalf of the
Board of Directors



Vishal Anand
(Director)
DIN: 07194115
B-9-1015, Shiwala Road,
Bharat Nagar Chowk,
Ludhiana-141001



Davinder Kumar Bhasin
(Director)
DIN: 00780268
6, Kabul Singh Enclave,
Aggar Nagar, South End
Ludhiana-142027

M/S MUNISH FORGE PRIVATE LIMITED

FORM AOC -2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

Form for Disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub section (1) of section 188 of the Companies Act, 2013 including certain arm's length transaction under third proviso thereto.

1. Details of contracts or arrangements or transactions not at Arm's length basis.

SL. No.	Particulars	Details
	Name (s) of the related party & nature of relationship	NIL
	Nature of contracts/arrangements/transaction	NIL
	Duration of the contracts/arrangements/transaction	NIL
	Salient terms of the contracts or arrangements or transaction including the value, if any	NIL
	Justification for entering into such contracts or arrangements or transactions'	NIL
	Date of approval by the Board	NIL
	Amount paid as advances, if any	NIL
	Date on which the special resolution was passed in General meeting as required under first proviso to section 188	NIL

2. Details of contracts or arrangements or transactions at Arm's length basis.

SL. No.	Particulars	Details
1.	Name (s) of the related party & nature of relationship	<u>Directors</u> 1. Sh. Vishal Anand 2. Sh. Davinder Kumar Bhasin <u>Related Parties</u> 1. M/s Dev Arjuna Cast & Forge Pvt. Ltd.

		2. M/s Dev Arjuna Enterprises Pvt. Ltd. 3. Smt. Gaishu Bhasin
2.	Nature of contracts/arrangements/transaction Directors Sh. Vishal Anand Sh. Davinder Kumar Bhasin	
		Transactions Salary Interest
	Related Parties M/s Dev Arjuna Cast & Forge Pvt. Ltd M/s Dev Arjuna Enterprises Pvt. Ltd Smt. Gaishu Bhasin	
		Purchase, Job Work Job Work Interest
3.	Duration of the contracts/arrangements/transaction	Running
4.	Salient terms of the contracts or arrangements or transaction including the value, if any	
	Related Parties	Transactions
	M/s Dev Arjuna Cast & Forge Pvt. Ltd.	Purchase Job Work
		103879329.00 1454662.59
	M/s Dev Arjuna Enterprises Pvt. Ltd	Job Work
		1229428.48
	Smt. Gaishu Bhasin	Interest
		601644
	Directors	
	Sh. Vishal Anand	Salary
		1640372.00
	Sh. Davinder Kumar Bhasin	Interest
		1121435
5.	Date of approval by the Board	18th August, 2022
6.	Amount paid as advances, if any	Nil

Form shall be signed by the people who have signed the Board's Report.



Vishal Anand
(Director)

DIN: 07194115

B-9-1015, Shiwala Road,
Bharat Nagar Chowk,
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Davinder Kumar Bhasin
(Director)

DIN: 00780268

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Aggar Nagar, South End
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VINAY & ASSOCIATES

Chartered Accountants



Office :
18-G, Shaheed Bhagat Singh Nagar,
Pakhawal Road, Ludhiana-141002

Tel: 0161-4605918
Tel: 0161-2561533
98140-23203

PAN : AACFY0520C
GST No. : 03AACFY0520C1Z2
E-mail : vinayassociates_ca@yahoo.com

INDEPENDENT AUDITOR'S REPORT

TO
THE MEMEBERS
MUNISH FORGE PRIVATE LIMITED

OPINION

We have audited the accompanying financial statements of **MUNISH FORGE PRIVATE LIMITED** which comprise the Balance Sheet as at 31st March 2022, the Statement of Profit and Loss and the Cash Flow Statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act 2013 ("the ACT") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31 March 2022 and its Profit and its Cash Flows for the year ended on that date.

BASIS FOR OPINION

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

PARTNER
CA VINAY K. SRIVASTAV

Res:- 330 - F, S.B.S. Nagar, Pakhowal Road, LUDHIANA - 141002.
Phone: 0161-2560918, Mobile: 98140-23203

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

That Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ('the Order') issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the 'Annexure A', a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by section 143(3) of the Act, we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b) in our opinion proper books of accounts as required by law have been kept by the Company so far as it appears from our examination of those books;
 - c) the Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account;
 - d) in our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;

- e) on the basis of written representations received from the directors as on March 31st, 2022, taken on record by the Board of Directors, none of the directors is disqualified as on March 31st, 2022, from being appointed as a director in terms of Section 164(2) of the Act;
- f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure B".
- g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - 1. The Company has disclosed details regarding pending litigations in note 25 of financial statements, which would impact its financial position
 - 2. The Company does not have any long-term contracts including derivative contracts for which there were any material foreseeable losses
 - 3. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company
 - 4. (i) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
 - ii) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities

("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

iii) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material misstatement.

5. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.

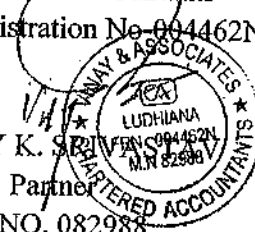
h) With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act, in our opinion and according to the information and explanations given to us, the limit prescribed by section 197 for maximum permissible managerial remuneration is not applicable to a private limited company.

PLACE: LUDHIANA
DATED: 18.08.2022
UDIN: 22082988APFUUC7829

FOR VINAY & ASSOCIATES
Chartered Accountants
Firm Registration No-004462N

VINAY K. SRIVASTAVA
Partner

M.NO. 082988



ANNEXURE-A TO THE AUDITORS' REPORT

The Annexure referred to in the Auditors' Report to the members of the Company on the standalone financial statements for the year ended 31st March 2022, we report that:

- i)
 - a) (A) The company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.
(B) The Company does not have any Intangible Assets;
 - b) Property, Plant and Equipment have been physically verified by the management during the year and there is a regular programme of verification which, in our opinion, is reasonable having regards to the size of the company and the nature of its assets and as informed, no material discrepancies were noticed on such verification;
 - c) Based on our examination of the title deeds of all the immovable properties disclosed in the financial statements, all immovable properties are held in the name of the company
 - d) The company has not revalued its Property, Plant and Equipment (including Right of Use assets) during the year;
 - e) No proceedings have been initiated during the year or are pending against the Company as at March 31, 2022 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.
- ii)
 - a) As per the information furnished, the inventory has been physically verified by the management during the year. In our opinion, the frequency of verification is reasonable, and, the coverage and procedure of such verification is appropriate having regard to the size of the Company and the nature of its operation. No discrepancies of 10% or more in the aggregate for each class of

inventory were noticed between the physical stock of inventory and the books of accounts.

- b) The company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets. The quarterly returns or statements filed with such banks or financial institutions are in agreement with the books of account of the Company.
- iii) The company has not made any investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties during the year and hence reporting under clause 3(iii) of CARO 2020 is not applicable;
- iv) In our opinion and according to the information and explanations given to us, the Company has not given any loans, purchased investment, given guarantees and security which are covered under the provisions of Section 185 and 186 of the Act, therefore no comment is called for;
- v) The Company has not accepted any deposit or amounts which are deemed to be deposits. Hence, reporting under clause 3(v) of the Order is not applicable.
- vi) According to information and explanation given to us, the Central Government has not prescribed the maintenance of cost records under section 148(1) of the Act, for any of the services rendered by the Company;
- vii) a) According to the information and explanations given to us and the records of the Company examined by us, in our opinion, the Company is generally regular in depositing the undisputed statutory dues including goods and services tax, provident fund, employees'

state insurance, income tax, sales tax, service tax, excise duty, customs duty, value added tax, Cess and other material statutory dues with the appropriate authorities.

There are no undisputed amounts payable in respect of Goods and Service tax, Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, duty of Custom, duty of Excise, Value Added Tax, Cess and other material statutory dues in arrears as at March 31, 2022 for a period of more than six months from the date they became payable.

- b) There are no statutory dues as referred to in sub-clause (a) which have not been deposited on account of a dispute.

viii) There were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.

- ix)
 - a) The Company has not defaulted in repayment of loans or other borrowings or in the payment of interest to any lender.
 - b) The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.
 - c) The term loans outstanding at the beginning of the year, and the new term loans raised during the year, were, applied for the purposes for, which, they were obtained.
 - d) On an overall examination of the financial statements of the Company, funds raised on short-term basis have, prima facie, not been used during the year for long-term purposes by the Company.
 - e) The Company does not have any subsidiary, joint venture or associate companies, hence reporting under clause 3(ix) (e) is not applicable.
 - f) The Company does not have any subsidiary, joint venture or associate companies, hence reporting under clause 3(ix) (f) is not applicable.

- x)
 - a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause 3(x) (a) of the Order is not applicable.
 - b) During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause 3(x)(b) of the Order is not applicable.
 - xi)
 - a) According to the information and explanations given to us, no fraud on or by the company has been noticed or reported during the course of our audit;
 - b) No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and up to the date of this report.
 - c) No whistle-blower complaints were received during the year by the Company.
 - xii) In our opinion and according to the information and explanations given to us, the company is not a Nidhi company. Accordingly, clause 3(xii) of the Order is not applicable;
 - xiii) According to the information and explanations given to us and based on our examination of the records of the Company, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act where applicable and the details have been disclosed in the financial statements as required by the applicable accounting standards;
 - xiv) The company is not required to keep an internal audit system given the size and nature of its business and hence reporting under clause 3(xiv) of the Order is not applicable;

- xv) In our opinion during the year the Company has not entered into any non-cash transactions with its directors or persons connected with its directors and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.
- xvi) In our opinion, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause 3(xvi) of the Order is not applicable.
- xvii) The company does not have any Cash losses during the financial year covered by our audit or the immediately preceding financial year
- xviii) There has been no resignation of the statutory auditors during the year and accordingly reporting under clause 3(xviii) of the order is not applicable.
- xix) On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, no material uncertainty exists as on the date of the audit report. The company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date of the audit report and future events or conditions that may cause the Company to cease to continue as a going concern. We neither give any guarantee nor any assurance that all the liabilities falling due within a period of one year from balance sheet date, will get discharged by the company as and when they fall due;

xx)

The company is not required to spent under CSR activity u/s 135, of Companies Act 2013, hence reporting under clause 3(xx) of the Order is not applicable.;

PLACE: LUDHIANA

DATED: 18.08.2022

UDIN: 22082988APFUUC7829

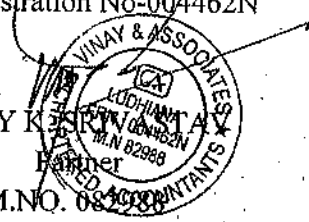
FOR VINAY & ASSOCIATES

Chartered Accountants

Firm Registration No-004462N

VINAY K

M.NO. 082230



ANNEXURE - B TO THE AUDITORS' REPORT

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

We have audited the internal financial controls over financial reporting of **MUNISH FORGE PRIVATE LIMITED** ("the Company") as of 31 March 2022 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate

internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to

future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

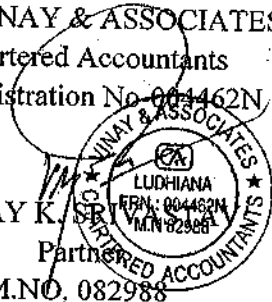
Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2022, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

PLACE: LUDHIANA
DATED: 18.08.2022
UDIN: 22082988APFUUC7829

FOR VINAY & ASSOCIATES
Chartered Accountants
Firm Registration No. 004462N

VINAY K. SRIVASTAVA
Partner
M.NO. 082988



MUNISH FORGE PRIVATE LIMITED
CIN : U28910PB1986PTC006950
Village Gobindgarh, Adjoining Phase-VII, Focal Point, Ludhiana
BALANCE SHEET AS AT 31st MARCH-2022

(Amount in Rupees)

PARTICULARS	NOTE NO	AS ON 31.03.2022	AS ON 31.03.2021
I. EQUITY AND LIABILITIES			
(1) SHAREHOLDERS FUND			
(a) Share Capital	1	105363900.00	105363900.00
(b) Reserves and Surplus	2	277668393.81	258745577.22
(2) NON CURRENT LIABILITIES			
(a) Long Term Borrowings	3	121682319.09	174552529.89
(b) Deferred Tax Liabilities (Net)	4	22345864.70	26468939.70
(3) CURRENT LIABILITIES			
(a) Short Term Borrowings	5	425940880.44	380400948.84
(b) Trade Payables (ageing schedule)	6	146551951.78	117119897.61
(c) Other Current Liabilities	7	108247398.40	68030956.39
(d) Short Term Provisions	8	6267000.00	3418000.00
TOTAL		1214067708.22	1134100749.65
II. ASSETS			
(1) NON CURRENT ASSETS			
(a) Property, plant and equipment and Intangible Assets			
(i) Property, plant and equipments	9	252350578.75	295595629.67
(ii) Capital Advance to Suppliers		694475.00	72892.00
(b) Other Non Current Assets		60000.00	13,13,286.06
(c) Security Deposits	10	10146525.00	10146525.00
(2) CURRENT ASSETS			
(a) Current Investments	11	1235395.00	1235395.00
(b) Inventories	12	485978016.36	434069268.38
(c) Trade Receivables	13	235795199.26	208756509.92
(d) Cash and cash equivalents	14	55385252.16	34886267.34
(e) Other Current Assets	15	172422266.69	148024976.28
NOTES TO ACCOUNTS	25		
TOTAL		1214067708.22	1134100749.65

AUDITOR'S REPORT
SUBJECT TO OUR SEPARATE REPORT
ON EVEN DATE
FOR VINAY & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN 7004462N

FOR & ON BEHALF OF BOARD OF DIRECTORS

Idhar
DAVINDER BHASIN
DIRECTOR
DIN 00780268

VISHAL ANAND
DIRECTOR
DIN 07194115

UDIN : 22082988APFUUC7829
PLACE: LUDHIANA
DATED: 18.08.2022

(VINAY KISHAN)
MNO 0724228 : 004462N
M.N. 00308
CHARTERED ACCOUNTANTS

RAJNI
COMPANY SECRETARY
M. NO 67223

MUNISH FORGE PRIVATE LIMITED

CIN : U28910PB1986PTC006950

Village Gobindgarh, Adjoining Phase-VII, Focal Point, Ludhiana
PROFIT & LOSS A/C FOR THE YEAR ENDED 31st-March-2022

(Amount in Rupees)

PARTICULARS	NOTES NO	CURRENT YEAR	PREVIOUS YEAR
I. REVENUE FROM OPERATIONS	16	1222077040.18	735689028.41
II. OTHER INCOME	17	25964166.16	63762694.64
III. INCREASE IN STOCK	18	27308827.19	0.00
IV. TOTAL REVENUE (I+II+III)		1275350033.53	799451723.05
V. EXPENSES			2,49,96,133.85
DECREASE IN STOCK	18	-	357179977.78
MATERIAL CONSUMED	19	67,37,90,709.34	127968216.14
EMPLOYEES BENEFIT EXP.	20	15,30,62,697.76	36337916.00
FINANCE COST	21	4,70,33,873.76	212196499.87
OTHER EXPENSES	22	34,95,85,315.00	40029792.85
DEPRECIATION	9	3,55,63,470.97	30,000.00
PRELIMINARY EXPENSES W/OFF		30,000.00	30,000.00
TOTAL EXPENSES		1259066066.83	798738536.49
VI. PROFIT BEFORE EXCEPTIONAL AND EXTRAORDINARY ITEMS AND TAX (IV-V)		1,62,83,966.70	7,13,186.56
VII. EXCEPTIONAL ITEMS		-	-
VIII. PROFIT BEFORE EXTRAORDINARY ITEMS AND TAX (VI-VII)		16283966.70	713186.56
IX. EXTRAORDINARY ITEMS		1364774.89	-
NET PROFIT /LOSS AGAINST SALE OF ASSETS		17648741.59	713186.56
X. PROFIT BEFORE TAX (VIII+IX)		17648741.59	713186.56
TAX EXPENSE:			
- PROVISION FOR TAXATION		29,46,000.00	112000.00
- DEFERRED TAX ASSETS		41,23,075.00	1059356.00
- DEFERRED TAX CHARGE		-	-
PROFIT FOR THE YEAR AFTER TAX		18825816.59	1660542.56
Earnings per Equity Share-Basic & Diluted (in Rs.) (Face Value of Rs.100/-each)	23	19.64	1.72
NOTES TO ACCOUNTS	25		

AUDITOR'S REPORT
SUBJECT TO OUR SEPARATE REPORT
ON EVEN DATE
FOR VINAY & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN : 004462N

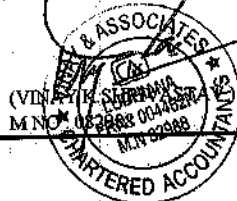
FOR & ON BEHALF OF BOARD OF DIRECTORS

Dhase
DAVINDER BHASIN
DIRECTOR
DIN 00780268

VISHAL ANAND
DIRECTOR
DIN 07194115

RAJNI
COMPANY SECRETARY
M. NO 67223

UDIN : 22082988APFUUC7829
PLACE: LUDHIANA
DATED: 18.08.2022



MUNISH FORGE PRIVATE LIMITED			NOTE:-1
SHARE CAPITAL PARTICULARS	AS ON 31.03.2022	AS ON 31.03.2021	
AUTHORISED CAPITAL			
1124000 (1124000) EQUITY SHARES OF RS.100/-EACH	112400000.00	112400000.00	
1,00,000 (100000) 12% REDEEMABLE CUMULATIVE PREFERENCE SHARES OF RS.100/-EACH	10000000.00	10000000.00	
TOTAL	122400000.00	122400000.00	
ISSUED,SUBSCRIBED & PAID CAPITAL			
963639 (963639) EQUITY SHARES OF Rs.100/-EACH,FULLY PAID UP	96363900.00	96363900.00	
90000 (90000) 12% REDEEMABLE CUMULATIVE PREFERENCE SHARES OF RS.100/-EACH	9000000.00	9000000.00	
TOTAL	105363900.00	105363900.00	

**1.1 RECONCILIATION OF THE EQUITY SHARES OUTSTANDING AT THE BEGINNING
AND AT THE END OF THE YEAR**

PARTICULARS	AS ON 31.03.2022	AS ON 31.03.2021
Equity Shares of Rs.100 each fully paid		Number
Shares Outstanding at the beginning of the year	9,63,639	9,63,639
Shares issued during the year	-	-
Shares bought back during the year	-	-
Shares outstanding at the end of the year	9,63,639	963639

**1.2 RECONCILIATION OF THE PREFERENCE SHARES OUTSTANDING AT THE BEGINNING
AND AT THE END OF THE YEAR**

PARTICULARS	AS ON 31.03.2022	AS ON 31.03.2021
Preference Shares of Rs.100 each fully paid		Number
Shares Outstanding at the beginning of the year	90000	90000
Shares issued during the year	-	-
Shares bought back during the year	-	-
Shares outstanding at the end of the year	90000	90000

TERMS / RIGHTS ATTACHED TO SHARES

- i) Company has Equity Share as well as Preference Share Capital
- ii) There is no partial paid up Equity/Share & Preferential Share
- iii) Issued Capital has equal right of all shareholders including distribution of dividend and repayment of capital
- iv) No part of the Share of the company has held by any holding company or its ultimate holding company inc including subsidiaries or associates thereof.
- iv) No part of the Share of the company has held by any holding company or its ultimate holding company inc including subsidiaries or associates thereof.
- v) Preference Shareholder shall have voting right in proportion to the share of the paid up capital.

1.3 Details of Equity shareholders having more than 5% share of total capital

S.No.	Name of the Shareholder	% of the share holding
1	SH.DAVINDER BHASIN	75.6
2	SMT.MINAKSHI BHASIN	6.48
3	SH.DEV ARJUN BHASIN	5.81
4	M/S MUNISH PROMOTERS & DEV.P.LTD.	12.11

1.3 Details of Preference shareholders having more than 5% share of total capital

S.No.	S.No. Name of the Shareholder	% of Shareholding
1	SH.DAVINDER BHASIN	100

1.4 Company has not reserved any share for issue under any options and contracts/commitments sale of shares/disinvestments.**1.5 Detail of Shares allotted as fully paid up pursuant to contract(s) without payments being received in cash, Bonus Shares and details of bought back share during the last five years**

S.No.	Aggregating No.and Class of share
Nil.....

1.6 Detail of Convertible securities Into equity/preference share

S.No.	Date of Issue of Securities
Nil.....

1.7 UNPAID CALLS OF ISSUED SHARES INCLUDING SUCH SHARES HELD BY DIRECTORS AND OFFICERS**1.8 DETAILS OF FORFEITED SHARES WITH ORIGINAL PAID UP AMOUNT**

1.9 Shareholding of Promoters			
Shares held by promoters at the end of the year			% Change during the year
S. no.	Promoter Name	No. of total shares	
1	Sh. Davinder Kumar Bhasin	728549	-
2	Smt. Minakshi Bhasin	62425	-
	TOTAL	790974	

MUNISH FORGE PRIVATE LIMITED

NOTE:-3

LONG TERM BORROWINGS

PARTICULARS		AS ON 31.03.2022	AS ON 31.03.2021
1 SECURED LOANS			
a) TERM LOAN			
-From AXIS BANK		7,05,05,899.00	84588575.00
Less:-Amount disclosed under the head" other current liabilities" (refer note no.7)		2,80,00,800.00	1,39,98,000.00
Non Current Term Loans from Banks		4,25,05,099.00	7,05,90,575.00
-From ICICI BANK		10245372.57	12185308.00
Less:-Amount disclosed under the head" other current liabilities" (refer note no.7)		18,45,927.00	16,69,066.00
Non Current Term Loans from Banks		8399445.57	10516242.00
-From ICICI BANK		11585248.00	13535433.00
Less:-Amount disclosed under the head" other current liabilities" (refer note no.7)		1892327.00	17,24,904.00
Non Current Term Loans from Banks		9692921.00	11810529.00
-From Axis Bank		1,49,80,777.89	2,40,68,927.89
Less:-Amount disclosed under the head" other current liabilities" (refer note no.7)		90,00,000.00	90,00,000.00
Non Current Term Loans from Banks		59,80,777.89	1,50,68,927.89
-From ICICI BANK LTD		1,15,634.00	5,52,539.00
Less:-Amount disclosed under the head" other current liabilities" (refer note no.7)		1,15,634.00	4,36,905.00
Non Current Term Loans from Banks		-	1,15,634.00
-From Axis Bank		-	14,350.00
Less:-Amount disclosed under the head" other current liabilities" (refer note no.7)		-	14,350.00
Non Current Term Loans from Banks		-	-
-From Axis Bank		-	36,20,149.45
Less:-Amount disclosed under the head" other current liabilities" (refer note no.7)		-	36,20,149.45
Non Current Term Loans from Banks		-	-
-From ICICI Bank		7,49,720.00	13,95,202.00
Less:-Amount disclosed under the head" other current liabilities" (refer note no.7)		7,01,145.00	6,45,482.00
Non Current Term Loans from Banks		48,575.00	7,49,720.00
-From ICICI Bank		17,52,627.00	21,88,967.00
Less:-Amount disclosed under the head" other current liabilities" (refer note no.7)		4,74,910.00	4,36,340.00
Non Current Term Loans from Banks		12,77,717.00	17,52,627.00
-From Daimler Financial India Pvt Ltd		4,87,479.37	23,33,939.78
Less:-Amount disclosed under the head" other current liabilities" (refer note no.7)		4,87,479.37	18,46,460.41
Non Current Term Loans from Banks		-	4,87,479.37

-From Axis Bank Ltd	9,07,576.00	35,61,395.00
Less:-Amount disclosed under the head" other current liabilities" (refer note no.7)		
Non Current Term Loans from Banks	9,07,576.00	26,53,819.00
	-	9,07,576.00
-From ICICI Bank Ltd	9,73,709.00	12,82,827.00
Less:-Amount disclosed under the head" other current liabilities" (refer note no.7)		
Non Current Term Loans from Banks	3,38,147.00	3,09,118.00
	6,35,562.00	9,73,709.00
2 UNSECURED LOANS		
a) Loans and Advance From Related Parties (Unsecured not guaranteed but Directors or Other)	5,31,42,221.63	6,15,79,510.63
TOTAL	121682319.09	174552529.89

3.1 TERMS OF REPAYMENT OF LOAN

a) PARTICULARS	Repayment Period from Origination (Year)	Installments Period
Term Loan From Axis Bank Ltd	3	Monthly
Term Loan from ICICI Bank	13 Yrs 4 M	Monthly
Term Loan from ICICI Bank	13 Yrs 9 M	Monthly
Term Loan From Axis Bank Ltd	5	Monthly
Term Loan from ICICI Bank (Creta)	3	Monthly
Term Loan from ICICI Bank (Harrier)	5	Monthly
Car Loan from ICICI Bank (Fortuner)	5	Monthly
Car Loan From Daimler Financial India Pvt Ltd	3	Monthly
Car Loan From Axis Bank Ltd (Mercedes)	3	Monthly
Car Loan From ICICI Bank Ltd (Ford)	7	Monthly

3.2 NATURE OF SECURITY OF LONG TERM BORROWINGS ARE AS UNDER:

- Term Loans are secured against Land & Machinery & Plant & Machinery & Other Fixed assets
- Vehicle Loans are secured by hypothecation of the vehicle purchased there against

3.3 LOAN AND ADVANCES FROM RELATED PARTIES

PARTICULARS	AS ON 31.03.2022	AS ON 31.03.2021
i) Davinder Kumar Bhasin	16235076.00	8912365.00
ii) Minakshi Bhasin	17833318.63	22823318.63
iii) Dev Arjun Bhasin	19073827.00	19843827.00
iv) Gaisu Bhasin	0.00	10000000.00
TOTAL	53142221.63	61579510.63

3.4 Particular of default of loan installment and interest:-

MUNISH FORGE PRIVATE LIMITED

NOTE:-4

DEFERRED TAX LIABILITIES (NET)

PARTICULARS	AS ON 31.03.2022	AS ON 31.03.2021
DEFERRED TAX LIABILITY C/F	26468939.70	27528295.70
Add:- DEFERRED TAX CHARGES DURING THE YEAR	-	10,59,356.00
Less: DEFERRED TAX CREDIT DURING THE YEAR	4123075.00	
TOTAL	2,23,45,864.70	26468939.70

5.1 During the year, the company has implemented Accounting Standard-22 "Accounting for Taxes on Income" issued by The Institute of Chartered Accountants of India. Consequently, Deferred Taxes have been recognized in respect of following items of timing differences between accounting income and the taxable income.

ITEM OF TIMING D	Deferred Tax Assets / (Liabilities) as on 01.04.21	Balance Assets / (Liabilities) As on 31.03.2022
DEPRECIATION	(2,64,68,939.70)	(2,23,45,864.70)

The Deferred Tax Liabilities (Net) as on 01.04.2021 of Rs.26468939.70 has been adjusted against the revenue reserves. The Deferred Tax Assets of Rs 4123075/- for the year has been recognized in the profit & loss account. Consequently, the profit after taxation for the year is increased by Rs. 4123075/-

MUNISH FORGE PRIVATE LIMITED

NOTE: 5

SHORT TERM BORROWINGS

PARTICULARS	AS ON 31.03.2022	AS ON 31.03.2021
A) LOANS REPAYABLE ON DEMAND		
FROM BANKS		
DUE TO AXIS BANK LTD		
-CASH CREDIT ACCOUNT	32738707.69	78440560.03
-B.B.R. ACCOUNT	-	14459059.00
-F.C.I. ACCOUNT	256464316.45	197091985.50
-L C PAYABLE	136737856.30	90409344.31
TOTAL	425940880.44	380400948.84

5.1 NATURE OF SECURITY OF SHORT TERM BORROWINGS ARE AS UNDER:

AXIS BANK LIMITED

- Primary Security : Charges over entire current assets of the company (present as well as future)
- Collateral : Common for all facilities
Extension of charge on movable fixed assets of the company except vehicles.
Equitable mortgage of land & building measuring 96 kanal 14 marla having built up area of 167002 sq. feet situated adjoining phase 7 focal point vill. Gobindgarh, Ludhiana in the name of Munish Forge Pvt Ltd.
Equitable mortgage of residential land & building measuring 1845 sq. yard and built-up area of 12601 sq. feet located at Biji Di Havelian, Barewal Awana, Ludhiana in the name of Sh. Davinder Kumar Bhasin & Smt Minakshi Bhasin.
Equitable mortgage of freehold land measuring 4862.31 sq. yard located at Rajgadh Estates, Vill. Jhammat Canal Road Ludhiana in the name of Munish Promoters & Developers Pvt Ltd.

Personal Guarantee -Sh. Davinder Kumar Bhasin
- Smt Minakshi Bhasin
- Sh. Dev Arjun Bhasin

Corporate Guarantee - Munish Promoters & Developers Pvt Ltd
- Dev Arjun Promoters & Developers Pvt Ltd

5.2 Particular of default of loan Installment and Interest:-

No Default

5.3 : Quarterly returns or statements of current assets filed by the Company with banks or financial institutions are in agreement with the books of accounts
The company has not been declared wilful defaulter by any bank or financial Institution or other lender,

TRADE PAYABLES

NOTE:-6

PARTICULARS	AS ON 31.03.2022	AS ON 31.03.2021
Trade Payable Due For Payment		
- Due to Micro, Small & Medium Enterprises	124460601.51	93063758.91
- Others		
Sundry Payables	22091350.27	24056138.70
-Cheques Issued But Not Presented		
TOTAL	146551951.78	117119897.61

- Trade Payable Ageing Schedule(Current Year)

Particulars	Total	
	Less than 1 year	More than 3 years
(i)MSME	11,49,70,232.48	35,76,349.00
(ii)Others	-	-
(iii) Disputed dues - MSME	-	-
(iv) Disputed dues - Others	-	-
		11,90,41,736.48

- Trade Payable Ageing Schedule(Previous Year)

Particulars	Outstanding for following periods from		Total
	Less than 1 year	More than 3 years	
(i)MSME	-	-	-
(ii)Others	-	-	-
(iii) Disputed dues - MSME	-	-	-
(iv) Disputed dues - Others	-	-	-

MUNISH FORGE PRIVATE LIMITED

NOTE:-7

OTHER CURRENT LIABILITIES

PARTICULARS	AS ON 31.03.2022	AS ON 31.03.2021
A:- CURRENT MATURITIES OF LONG TERM DEBT		
Term Loan From Axis Bank TL	90,00,000.00	90,00,000.00
Term Loan From Axis Bank TL	-	14,350.00
Term Loan From Axis Bank TL	-	36,20,149.45
Term Loan From ICICI Bank	1845927.00	1669066.00
Term Loan From ICICI Bank	1892327.00	1724904.00
Term Loan From ICICI Bank	474910.00	4,36,340.00
Car Loan From ICICI Bank	115634.00	4,36,905.00
Term Loan From ICICI Bank	701145.00	6,45,482.00
Covid-19 Loan From Axis Bank	2,80,00,800.00	1,39,98,000.00
Car Loan From ICICI Bank	338147.00	3,09,118.00
Car Loan From Axis Bank	907576.00	26,53,819.00
Car Loan From Daimler Financial India Pvt Ltd	487479.37	18,46,460.41
B:- OTHER PAYABLES	20966418.15	4108799.15
ADVANCE FROM CUSTOMERS	43517034.88	27567563.38
SUNDRY PAYABLES		
TOTAL	108247398.40	68030956.39

7.1 SUNDRY PAYABLES

PARTICULARS	AS ON 31.03.2022	AS ON 31.03.2021
AUDIT FEE PAYABLE A/C	521037.00	506347.00
BONUS PAYABLE	3809886.00	3561892.00
CONSULTANCY CHARGES PAYABLE	-	270000.00
CONVEYANCE PAYABLE	8528.00	18540.00
CUSTOM DUTY PAYABLE	6446425.00	3219885.00
E.S.I.PAYABLE	297120.00	298024.00
ELECTRICITY CHARGES PAYABLE	1101870.00	826245.00
EXPENSES PAYABLE	243302.00	342582.00
FAMILY PENSION FUND PAYABLE	293154.00	320952.00
FREIGHT PAYABLE (EXPORT)	9466353.46	3168192.50
GST RCM PAYABLE	3011781.00	13488.00
HANDLING CHARGES PAYABLE	1195192.26	590244.07
LABOUR WELFARE PAYABLE	-	3178.00
INTEREST ON T.D.S PAYABLE	29824.00	3019.00
INCENTIVE PAYABLE	66045.00	0.00
LABOUR WELFARE FUND PATABLE	65500.00	76375.00
LEAVE WITH WAGES PAYABLE	2159625.00	2232762.00
PACKING & FAMULATION PAYABLE	3116.00	3126.00
PROVIDENT FUND NO.1 PAYABLE	592596.00	696598.00
PROVIDENT FUND NO.2 PAYABLE	17711.00	20894.00
PROVIDENT FUND NO.21 PAYABLE	17723.00	20916.00
PROVISION FOR EXPENSES	459583.00	8330.00
PUNJAB STATE DEVELOPMENT TAX	8000.00	40400.00
SALARY/WAGES PAYABLE A/C	7642481.00	7843123.00
STAFF WELFARE PAYABLE	-	4928.00
T.D.S PAYABLE	1617190.50	561248.00
T.C.S PAYABLE	79567.44	103132.33
TELEPHONE BILLS PAYABLE	18774.22	16740.48
WATER TAX PAYABLE	6,000.00	-
MRS SEEMA MEHRA	4338650.00	2796402.00
TOTAL	43517034.88	27567563.38

**MUNISH FORGE PRIVATE LIMITED
FIXED ASSETS AS ON 31.03.2022**

NOTE-10

[illegible]

30-Sep-2006	2006-07	69,072.00	69,072.00	66,619.25	10	10	3,451.61	65,617.31	65,617.31	3,451.61
30-Sep-2007	2007-08	4,374.00	4,374.00	4,156.25	10	10	218.75	4,156.25	4,156.25	218.75
- Furniture & Fixture										
30-Sep-2006	2006-07	11,654.18	11,654.18	11,071.47	10	10	58,236.64	11,071.47	11,071.47	58,236.64
30-Sep-2007	2007-08	58,795.00	58,795.00	56,812.50	10	10	2,982.50	56,812.50	56,812.50	2,982.50
30-Sep-2008	2008-09	62,492.00	62,492.00	59,457.48	10	10	3,034.52	59,457.48	59,457.48	3,034.52
30-Sep-2009	2009-10	1,36,979.33	1,36,979.33	1,30,125.61	10	10	6,853.72	1,30,125.61	1,30,125.61	6,853.72
30-Sep-2010	2010-11	37,885.00	37,885.00	35,990.75	10	10	1,894.25	35,990.75	35,990.75	1,894.25
30-Sep-2011	2011-12	37,885.00	37,885.00	35,990.75	10	10	1,894.25	35,990.75	35,990.75	1,894.25
30-Sep-2012	2012-13	86,800.00	86,800.00	82,464.84	10	8	4,335.16	82,464.84	82,464.84	4,335.16
30-Sep-2013	2013-14	42,801.30	42,801.30	40,654.00	10	7	2,147.30	40,654.00	40,654.00	2,147.30
30-Sep-2014	2014-15	42,801.30	42,801.30	40,654.00	10	6	2,147.30	40,654.00	40,654.00	2,147.30
30-Sep-2015	2015-16	24,42,514.67	24,42,514.67	23,87,915.55	10	5	5,599.12	23,87,915.55	23,87,915.55	5,599.12
30-Sep-2016	2016-17	40,848.00	40,848.00	39,878.25	10	4	969.75	39,878.25	39,878.25	969.75
30-Sep-2017	2017-18	82,918.10	82,918.10	80,928.10	10	7	1,990.00	80,928.10	80,928.10	1,990.00
30-Sep-2018	2018-19	1,55,945.00	1,55,945.00	1,53,245.00	10	2	2,700.00	1,53,245.00	1,53,245.00	2,700.00
30-Sep-2019	2019-20	5,17,036.50	5,17,036.50	5,17,036.50	10	10	0.00	5,17,036.50	5,17,036.50	0.00
30-Sep-2020	2020-21	-	-	-	-	-	-	-	-	-
- Fire Fighting Equipment										
30-Sep-2006	2006-07	1,54,014.80	1,54,014.80	1,46,314.06	3	3	7,700.74	1,46,314.06	1,46,314.06	7,700.74
30-Sep-2007	2007-08	22,445.00	22,445.00	21,327.75	3	3	1,117.25	21,327.75	21,327.75	1,117.25
30-Sep-2008	2008-09	22,445.00	22,445.00	21,327.75	3	3	1,117.25	21,327.75	21,327.75	1,117.25
30-Sep-2009	2009-10	15,700.00	15,700.00	14,915.00	3	3	785.00	14,915.00	14,915.00	785.00
30-Sep-2010	2010-11	-	-	-	-	-	-	-	-	-
30-Sep-2011	2011-12	1,76,771.40	1,76,771.40	1,67,933.85	5	5	8,837.55	1,67,933.85	1,67,933.85	8,837.55
30-Sep-2012	2012-13	39,261.12	39,261.12	37,634.75	2	2	1,626.37	37,634.75	37,634.75	1,626.37
30-Sep-2013	2013-14	20,091.40	20,091.40	19,086.89	3	3	1,004.51	19,086.89	19,086.89	1,004.51
30-Sep-2014	2014-15	-	-	-	-	-	-	-	-	-
30-Sep-2015	2015-16	-	-	-	-	-	-	-	-	-
30-Sep-2016	2016-17	-	-	-	-	-	-	-	-	-
30-Sep-2017	2017-18	-	-	-	-	-	-	-	-	-
30-Sep-2018	2018-19	-	-	-	-	-	-	-	-	-
30-Sep-2019	2019-20	-	-	-	-	-	-	-	-	-
30-Sep-2020	2020-21	-	-	-	-	-	-	-	-	-
- Water Cooler										
30-Sep-2006	2006-07	1,76,771.40	1,76,771.40	1,67,933.85	5	5	8,837.55	1,67,933.85	1,67,933.85	8,837.55
30-Sep-2007	2007-08	39,261.12	39,261.12	37,634.75	2	2	1,626.37	37,634.75	37,634.75	1,626.37
30-Sep-2008	2008-09	20,091.40	20,091.40	19,086.89	3	3	1,004.51	19,086.89	19,086.89	1,004.51
30-Sep-2009	2009-10	-	-	-	-	-	-	-	-	-
30-Sep-2010	2010-11	-	-	-	-	-	-	-	-	-
30-Sep-2011	2011-12	-	-	-	-	-	-	-	-	-
30-Sep-2012	2012-13	-	-	-	-	-	-	-	-	-
30-Sep-2013	2013-14	-	-	-	-	-	-	-	-	-
30-Sep-2014	2014-15	-	-	-	-	-	-	-	-	-
30-Sep-2015	2015-16	-	-	-	-	-	-	-	-	-
30-Sep-2016	2016-17	-	-	-	-	-	-	-	-	-
30-Sep-2017	2017-18	-	-	-	-	-	-	-	-	-
30-Sep-2018	2018-19	-	-	-	-	-	-	-	-	-
30-Sep-2019	2019-20	-	-	-	-	-	-	-	-	-
30-Sep-2020	2020-21	-	-	-	-	-	-	-	-	-
ELECTRIC FITTING										
30-Sep-2006	2006-07	37,82,377.80	37,82,377.80	35,95,796.91	3	3	1,80,146.89	35,95,796.91	35,95,796.91	1,80,146.89
30-Sep-2007	2007-08	7,41,314.00	7,41,314.00	7,04,248.39	3	3	37,065.70	7,04,248.39	7,04,248.39	37,065.70
30-Sep-2008	2008-09	12,81,465.57	12,81,465.57	12,18,009.24	3	3	64,107.33	12,18,009.24	12,18,009.24	64,107.33
30-Sep-2009	2009-10	1,00,120.00	1,00,120.00	95,182.00	3	3	5,038.00	95,182.00	95,182.00	5,038.00
30-Sep-2010	2010-11	2,10,655.55	2,10,655.55	2,04,124.49	2	2	6,531.06	2,04,124.49	2,04,124.49	6,531.06
30-Sep-2011	2011-12	5,31,822.01	5,31,822.01	5,05,349.91	2	2	25,472.10	5,05,349.91	5,05,349.91	25,472.10
30-Sep-2012	2012-13	4,66,977.00	4,66,977.00	4,43,428.61	2	2	23,548.39	4,43,428.61	4,43,428.61	23,548.39
30-Sep-2013	2013-14	6,01,258.00	6,01,258.00	5,71,195.00	3	3	30,063.00	5,71,195.00	5,71,195.00	30,063.00
30-Sep-2014	2014-15	8,86,555.31	8,86,555.31	8,42,027.45	3	3	44,527.86	8,42,027.45	8,42,027.45	44,527.86
30-Sep-2015	2015-16	4,88,494.48	4,88,494.48	4,64,629.72	2	2	23,864.76	4,64,629.72	4,64,629.72	23,864.76
30-Sep-2016	2016-17	2,22,422.48	2,22,422.48	2,11,521.00	3	3	11,901.48	2,11,521.00	2,11,521.00	11,901.48
30-Sep-2017	2017-18	5,60,265.48	5,60,265.48	5,34,888.14	3	3	25,377.34	5,34,888.14	5,34,888.14	25,377.34
30-Sep-2018	2018-19	1,30,595.48	1,30,595.48	1,21,595.48	3	1	9,000.00	1,21,595.48	1,21,595.48	9,000.00
30-Sep-2019	2019-20	1,30,595.48	1,30,595.48	1,21,595.48	3	1	9,000.00	1,21,595.48	1,21,595.48	9,000.00
30-Sep-2020	2020-21	5,15,347.23	5,15,347.23	4,89,798.87	3	3	25,548.36	4,89,798.87	4,89,798.87	25,548.36
- Gap Standard Software										
30-Sep-2007	2007-08	39,27,000.00	39,27,000.00	37,40,150.00	6	6	1,86,850.00	37,40,150.00	37,40,150.00	1,86,850.00
30-Sep-2008	2008-09	18,720.00	18,720.00	17,784.00	6	6	936.00	17,784.00	17,784.00	936.00
30-Sep-2009	2009-10	11,92,484.00	11,92,484.00	11,32,450.00	6	6	60,034.00	11,32,450.00	11,32,450.00	60,034.00
30-Sep-2010	2010-11	1,91,729.00	1,91,729.00	1,82,142.55	6	6	9,586.45	1,82,142.55	1,82,142.55	9,586.45
30-Sep-2011	2011-12	18,75,934.62	18,75,934.62	17,62,127.89	6	6	1,13,806.73	17,62,127.89	17,62,127.89	1,13,806.73
30-Sep-2012	2012-13	18,34,164.00	18,34,164.00	17,42,451.08	6	6	91,702.92	17,42,451.08	17,42,451.08	91,702.92
30-Sep-2013	2013-14	95,690.00	95,690.00	91,604.68	6	6	4,085.32	91,604.68	91,604.68	4,085.32
30-Sep-2014	2014-15	3,74,006.00	3,74,006.00	3,55,364.60	6	6	18,641.40	3,55,364.60	3,55,364.60	18,641.40
30-Sep-2015	2015-16	2,56,238.82	2,56,238.82	2,44,417.28	6	4	12,821.54	2,44,417.28	2,44,417.28	12,821.54
30-Sep-2016	2016-17	10,46,000.00	10,46,000.00	9,85,705.00	6	3	60,295.00	9,85,705.00	9,85,705.00	60,295.00
30-Sep-2017	2017-18	2,56,238.82	2,56,238.82	2,44,417.28	6	3	12,821.54	2,44,417.28	2,44,417.28	12,821.54
30-Sep-2018	2018-19	15,30,918.80	15,30,918.80	14,54,172.86	10	10	76,745.94	14,54,172.86	14,54,172.86	76,745.94
30-Sep-2019	2019-20	24,08,785.57	24,08,785.57	22,88,946.10	10	10	1,19,839.47	22,88,946.10	22,88,946.10	1,19,839.47
30-Sep-2020	2020-21	11,44,172.86	11,44,172.86	11,44,172.86	10	10	0.00	11,44,172.86	11,44,172.86	0.00
- ELECTRIC FITTING										
30-Sep-2006	2006-07	15,30,918.80	15,30,918.80	14,54,172.86	10	10	76,745.94	14,54,172.86	14,54,172.86	76,745.94
30-Sep-2007	2007-08	24,08,785.57	24,08,785.57	22,88,946.10	10	10	1,19,839.47	22,88,946.10	22,88,946.10	1,19,839.47
30-Sep-2008	2008-09	11,44,172.86	11,44,172.86	11,44,172.86	10	10	0.00	11,44,172.86	11,44,172.86	0.00
30-Sep-2009	2009-10	49,108.00	49,108.00	46,652.61	10	10	2,455.39	46,652.61	46,652.61	2,455.39
30-Sep-2010	2010-11	19,590.00	19,590.00	18,314.00	10	3	1,276.00	18,314.00	18,314.00	1,276.00
30-Sep-2011	2011-12	-	-	-	-	-	-	-	-	-
30-Sep-2012	2012-13	-	-	-	-	-	-	-	-	-
30-Sep-2013	2013-14	-	-	-	-	-	-	-	-	-
30-Sep-2014	2014-15	-	-	-	-	-	-	-	-	-
3										

Air Conditioner	2019-20	99,218.76	99,218.76	57,003.13	5.00	3.00	2.00	4,860.94	94,357.82	18,831.56	42,664.07
-Computer	2019-20	2,545,562.50	2,545,562.50	1,611,910.35	3.00	3.00	-	12,727.13	2,532,835.38	80,661.13	37,277.33
-Furniture	2019-20	3,135.58	3,135.58	1,919.32	5.00	3.00	2.00	156.78	2,978.80	556.70	1,484.90
-Furniture & Fixture	2019-20	13,975,541.00	13,975,541.00	7,655,527.76	10.00	3.00	7.00	69,877.05	13,905,663.95	1,337,864.40	3,886,296.19
-Office Equipment	2019-20	1,277,601.05	1,277,601.05	48,586.40	5.00	3.00	2.00	6,380.05	1,271,221.01	22,241.50	54,896.46
-Office Equipment	2020-21	2,850.00	2,850.00	532.00	5.00	3.00	2.00	140.00	2,690.00	332.00	1,066.00
-Electric Lighting	2021-22	-	-	3.00	1.00	2.00	-	-	-	-	-
Total Assets	2019-19-22-23-24-25-26-27-28-29-30	816,315.64	28,667,073.89	95,49,895.86	21,50,013.08	-	4,33,494.15	82,36,290.81	9,00,543,018,900.00	4,49,529,731.41	61,02,555.49

MUNISH FORGE PRIVATE LIMITED

SHORT TERM PROVISIONS

NOTE:-8

PARTICULARS	AS ON 31.03.2022	AS ON 31.03.2021
A. OTHERS		
PROVISION FOR INCOME TAX (A.Y.2022-23)	28,49,000.00	-
PROVISION FOR INCOME TAX (A.Y.2021-22)	1,12,000.00	1,12,000.00
PROVISION FOR INCOME TAX (A.Y.2020-21)	33,06,000.00	3306000.00
TOTAL	6267000.00	3418000.00

MUNISH FORGE PRIVATE LIMITED

SECURITY DEPOSIT

NOTE:-10

PARTICULARS	AS ON 31.03.2022	AS ON 31.03.2021
A. SECURITY DEPOSIT		
(Unsecured Considered good)		
P.S.E.B. (Deposit with Intt.)	118325.00	118325.00
P.S.E.B. (Intt. fee Deposit)	2209246.00	2209246.00
P.S.E.B. (Plot A/c)	9000.00	9000.00
P.S.E.B. (Security with Court)	2788484.00	2788484.00
Security Agst. Cylinder	2500.00	2500.00
Security Agst. Telephone	46431.00	46431.00
Security with P.S.E.B	4947539.00	4947539.00
Security with Post Office	5000.00	5000.00
Security with Steel Auth. of India	20000.00	20000.00
TOTAL	10146525.00	10146525.00

10.1 In the opinion of the Board, Security Deposit, Loan & Advances have a value on realization in ordinary course of business at least equal to the amount at which they are stated.

MUNISH FORGE PRIVATE LIMITED

CURRENT INVESTMENTS

NOTE:-11

PARTICULARS	AS ON 31.03.2022	AS ON 31.03.2021
a) INVESTMENT IN LAND & BUILDING		
Situated at Ajit Nagar Haibowal Kalan Ludhiana	1235395.00	1235395.00
Measuring 150 Sq. Yard		
TOTAL	1235395.00	1235395.00

MUNISH FORGE PRIVATE LIMITED

INVENTORIES

NOTE:-12

PARTICULARS	AS ON 31.03.2022	AS ON 31.03.2021
RAW MATERIAL	42061913.10	23762450.77
WORK IN PROCESS	242671916.06	257240272.74
FINISHED GOODS	80644178.61	42642462.24
STORE & SPARES	107252997.66	97745330.63
OTHERS (SCRAP)	6405267.50	2529800.00
DABS	6941743.43	10148952.00
TOTAL	485978016.36	434069268.38

MUNISH FORGE PRIVATE LIMITED

TRADE RECEIVABLES

NOTE:-13

PARTICULARS	AS ON 31.03.2022	AS ON 31.03.2021
TRADE RECEIVABLE	235795199.26	208756509.92
TOTAL	235795199.26	208756509.92

Trade Receivables Ageing Schedule(Current Year)

Particulars	Outstanding for following periods from due date of		
	Less than 6 months	2-3 years	More than 3 years
(i) Undisputed Trade receivables --	196966181.36	2087244.00	14071764.65
considered doubtful	-	-	-
considered good	-	-	-
considered doubtful	-	-	-

Trade Receivables Ageing Schedule(Previous Year)

Particulars	Outstanding for following periods from due date of		
	Less than 6 months	2-3 years	More than 3 years
(i) Undisputed Trade receivables --	0.00	-	-
considered doubtful	-	-	-
considered good	-	-	-
considered doubtful	-	-	-

MUNISH FORGE PRIVATE LIMITED

NOTE:-14

CASH AND CASH EQUIVALENTS

PARTICULARS	AS ON 31.03.2022	AS ON 31.03.2021
A) Balance With Banks	0.00	35797.70
S.B.I C/A TRUSTEE	0.00	341467.75
STATE BANK OF INDIA C/A	2,10,672.00	0.00
AXIS BANK TRUSTEE A/C	4792248.66	4843084.89
AXIS BANK LTD C/A	121.00	121.00
S.B.I. EEFC	50000.00	50,000.00
HDFC BANK LTD C/A	30123571.50	10929148.00
B) Cheques Drafts on Hand	758688.00	805330.00
C) Cash on Hand (Including Imprest)		
E) Other	227985.00	205000.00
-FDR With S.B.I.	19221966.00	17676318.00
-FDR with Axis Bank		
TOTAL	55385252.16	34886267.34

14.1 a) Details of deposits with banks for more than 12 month maturity

- Details of balances with banks held as margin money against borrowing is of Rs.
- Details of deposits with banks for more than 12 month maturity is of Rs.

MUNISH FORGE PRIVATE LIMITED

NOTE:-15

OTHER CURRENT ASSETS

PARTICULARS	AS ON 31.03.2022	AS ON 31.03.2021
OTHERS	45919444.67	38519298.71
ADVANCE TO SUPPLIERS	2184183.00	3179422.34
ADVANCE TO EMPLOYEES	23,00,000.00	-
ADVANCE TAX (A.Y.2022-23)	1891221.53	1011388.04
BANK CHARGES /INTEREST RECOVERABLE	51390.00	51390.00
GST RECOVERABLE ON AUDIT FEE	7655.00	7655.00
GST RECOVERABLE ON PED AUDIT	20282933.22	17390869.35
GST RECOVERABLE ON EXPORT SALE	14283676.22	4793493.71
SGST RECOVERABLE	219110.00	249351.00
INTEREST ACCURED	3000000.00	3000000.00
ADVANCE TAX (A.Y. 2020-21)	7,10,124.08	-
T.D.S. (A.Y.2022-23)	482237.00	4,82,237.00
T.D.S. (A.Y.2020-21)	437042.20	4,37,042.20
T.D.S. (A.Y.2021-22)	1,54,418.87	-
TCS(A.Y 2022-23)	165816.00	1,65,816.00
TCS(A.Y 2020-21)	213802.24	2,13,802.24
TCS(A.Y 2021-22)	0.00	2,59,818.09
TCS(A.Y 2022-23)	0.00	6,04,354.10
FLUCTUATION RECOVERABLE	22597.00	9381.00
T.D.S. RECOVERABLE FROM FINANCIAL INSTITUTIONS	424377.00	5,94,615.00
COMMISSION RECOVERABLE	0.00	21,877.00
INCENTIVE RECOVERABLE	4369562.00	3110305.00
DUTY DRAW BACK RECEIVABLE	7268805.25	12124399.50
D.E.P.B. RECEIVABLE	109500.00	109500.00
EARNEST MONEY DEPOSIT	16101529.00	12365572.00
CUSTOM DUTY RECEIVABLE (SECURITY BOND)	42409133.64	30628385.00
CUSTOM DUTY RECEIVABLE (FREIGHT)	46167.00	46167.00
P.L.A. A/C	5945625.73	4826920.96
PRE-PAID INSURANCE & EXP.	-	-
LOANS TO DABS	671515.00	671515.00
SALE TAX RECEIVABLE	565390.01	565390.01
VAT RECEIVABLE	194885.00	194885.00
C-FORM RECOVERABLE (Tax Value)	1990126.03	19,90,126.03
LD CHARGES RECOVERABLE	-	-
TRADE ADVANCES	-	10400000.00
- Dev Arjuna Cast & Forge Private Limited	-	-
TOTAL	172422266.69	148024976.28

MUNISH FORGE PRIVATE LIMITED

NOTE:-16

**REVENUE FROM OPERATIONS
FOR THE YEAR ENDED 31.03.2022**

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
SALE OF PRODUCTS		
- SALE OF PRODUCTS	1219073821.57	730676462.54
OTHER OPERATING INCOME		
- LABOUR JOB RECEIPT	3003218.61	5012565.87
SUB TOTAL	1222077040.18	735689028.41
TOTAL	1222077040.18	735689028.41

MUNISH FORGE PRIVATE LIMITED

NOTE:-17

**OTHER INCOME
FOR THE YEAR ENDED 31.03.2022**

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
COMMISSION	7801242.00	5142407
DUTY DRAWBACK	13145636.00	8439265.00
MEIS SALE	0.00	10843503.00
INTEREST RECEIVED	1549821.99	1946270.20
ADJUSTMENT	1843.24	909.60
CUSTOM DUTY & LD CHARGES	-	3,15,51,101.03
MISC INCOME	21130.00	800.00
RENT	900000.00	900000.00
REBATE & DISCOUNT	25,44,492.93	4938438.81
TOTAL	25964166.16	63762694.64

MUNISH FORGE PRIVATE LIMITED

NOTE:-18

**INCREASE / DECREASE IN STOCK
FOR THE YEAR ENDED 31.03.2022**

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
OPENING STOCK		
- SCRAP	2529800.00	2204400.00
- SEMI FINISHED GOODS	257240272.74	289381094.37
- FINISHED GOODS	42642462.24	35823174.46
TOTAL (A)	302412534.98	327408668.83
CLOSING STOCK		
- SCRAP	6405267.50	2529800.00
- SEMI FINISHED GOODS	242671916.06	257240272.74
- FINISHED GOODS	80644178.61	42642462.24
TOTAL (B)	329721362.17	302412534.98
DECREASE IN STOCK (A-B)	0.00	24996133.85
INCREASE IN STOCK (B-A)	27308827.19	0.00

MUNISH FORGE PRIVATE LIMITED

NOTE:-19

**MATERIAL CONSUMED
FOR THE YEAR ENDED 31.03.2022**

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
OPENING STOCK	33911402.77	48580331.46
Sub Total	33911402.77	48580331.46
ADD:-PURCHASE	688882963.10	342511049.09
Sub Total	688882963.10	342511049.09
LESS:-CLOSING STOCK	49003656.53	0.00
Sub Total	49003656.53	33911402.77
MATERIAL CONSUMED	673790709.34	357179977.78

MUNISH FORGE PRIVATE LIMITED

NOTE:-20

**EMPLOYEES BENEFIT EXPENSES
FOR THE YEAR ENDED 31.03.2022**

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
SALARIES, WAGES & OTHER ALLOW.	142226128.00	118188690.00
E.S.I. & OTHER FUNDS	8625385.00	7710328.00
STAFF & LABOUR WELFARE EXP.	1976888.76	1770091.14
MEDICAL AID	107936.00	150125.00
REWARD	41500.00	22750.00
SAFETY A/C	71810.00	102782.00
UNIFORM	13050.00	23450.00
TOTAL	153062697.76	127968216.14

20.1 DEFINED CONTRIBUTION PLANS

Contribution to defined contribution plans Charged off for the year are as under:-

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
Company's Contribution to Provident Fund & Other	5638548.00	5158538.00
Company's Contribution to Employees State Insurance Scheme	2986837.00	2551790.00

**20.2 SALARIES, WAGES & OTHER ALLOWANCES
FOR THE YEAR ENDED 31.03.2022**

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
BONUS	2842360.00	2919790.00
LEAVE WITH WAGES	1843776.00	2023488.00
SALARY	49035639.00	44297276.00
WAGES	88504353.00	68948136.00
TOTAL	142226128.00	118188690.00

**20.3 CONTRIBUTION TO E.S.I. & OTHER FUNDS
FOR THE YEAR ENDED 31.03.2022**

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
E.S.I. FUND	2986837.00	2551790.00
PENSION FUND	3569212.00	3374673.00
PROVIDENT FUND (I)	1612875.00	1330393.00
PROVIDENT FUND (II)	228126.00	226725.00
PROVIDENT FUND (21)	228335.00	226747.00
TOTAL	8625385.00	7710328.00

MUNISH FORGE PRIVATE LIMITED

NOTE:-21

**FINANCE COST
FOR THE YEAR ENDED 31.03.2022**

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
A:- INTEREST EXPENSES		
- BANK INTEREST	34187795.70	27764430.25
- INTEREST OTHER	4692421.99	3797588.69
B:- OTHER BORROWING COST		
- BANK CHARGES	8153656.07	4775897.06
TOTAL	47033873.76	36337916.00

MUNISH FORGE PRIVATE LIMITED

NOTE:-22

**OTHER EXPENSES
FOR THE YEAR ENDED 31.03.2022**

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
a) MANUFACTURING EXPENSES		
- MANUFACTURING EXPENSES	40166315.53	26185478.64
- FREIGHT, CARTAGE & OCTROI	3352766.94	1587979.92
- ELECTRICITY CONSUMED	74126159.04	51306068.62
- STORE CONSUMED	40879975.79	35881755.00
- PLATING EXPENSES	11499826.54	6890487.60
Total (a)	170025043.84	121851769.78
a) ADMINISTRATIVE EXPENSES		
ADJUSTMENT A/C	290970.45	358387.14
ADDITIONAL GST	123330.00	0.00
ANNUAL MAINT. CHARGES	667241.38	62881.00
BUILDING REPAIR A/C	121022.00	253556.76
CHARITY & DONATION	1032000.00	368000.00
CLEANING	15150.00	50112.00
COMPUTER REPAIR & MAINT.	428227.89	1627213.44
CONSULTANCY CHARGES	2352064.00	951698.00
CONVEYANCE	1633057.00	1049336.00
DIWALI EXPENSES	15230.00	153125.00
SHOP EXPENSES	10239657.39	14291396.32
COVID-19 EXPENSES	3748.00	43950.00
FEES & TAXES	417819.00	344002.00
FOREIGN TOUR	878715.00	246828.00
FURNITURE REPAIR	26185.00	46443.00
GROUP GRATUITY INSURANCE	1670936.00	990243.00
HOUSE TAX	164156.00	156241.00
INSURANCE	974830.02	1107661.26
INSPECTION CHARGES	1250.00	47819.16
INSURANCE CAR	483414.43	457959.57
ISO 9001 & 9002	0.00	157610.00
LOSS ON SALE OF DEPB	650437.25	0.00
MISC. EXPENSES	164633.94	60427.00
MEMBERSHIP FEES	853154.05	67293.38
NEWS PAPER & PERIODICALS	6200.00	5700.00
PHOTOCOPY	38148.60	24210.18
POSTAGE & FORWARDING	72013.22	86007.87
RENT	1200000.00	1200000.00
REPAIR & MAINTENANCE	4933776.49	5008001.36
SOFTWARE EXPENSES	245231.00	1024590.40
STATIONERY & PRINTING	469985.95	367489.21
SUBSCRIPTION A/C	15653.74	21212.00
TELEPHONE EXP.	691458.88	634883.49
TRAINING EXP.	33800.00	67590.00
TRAVELLING EXP.	1764573.00	700166.00
WATER TAX	15485.00	25066.00
VEHICLE EXPENSES	1278197.41	1333617.00
COST AUDIT FEES & OTHERS	127379.00	140782.26
AUDITORS REMUNERATION	297650.00	297650.00
Total (b)	34396781.09	33829148.80

c) SELLING & DISTRIBUTION

ADVERTISEMENT EXP.	37400.00	39528.14
CUSTOM DUTY	16500635.36	4715757.00
REBATE AND DISCOUNT	1764805.42	-
CARTAGE & FREIGHT OUTWARD	83643959.08	31993823.21
EXHIBITION A/C	3600.00	0.00
HANDLING CHARGES	27209327.28	6798671.01
PACKING EXPENSES CONSUMED	14934026.89	12367073.93
PACKING & FORWARDING & FAMILATION	175050.00	132000.00
SAMPLE SALE	27309.04	50318.00
COMMISSION	274304.00	
SALES PROMOTION A/C	593073.00	418410.00
Total (c)	145163490.07	56515581.29

TOTAL

349585315.00 **212196499.87**

22.1 POWER & FUEL
FOR THE YEAR ENDED 31.03.2022

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
FUEL & ENERGY CONSUMED	33088289.98	16192595.71
ELECTRICITY CONSUMED	41037869.06	35113472.91
TOTAL	74126159.04	51306068.62

22.2 STORE & SPARES CONSUMED
FOR THE YEAR ENDED 31.03.2022

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
CONSUMABLE GOODS	35881179.77	30335178.80
OIL & LUBRICANTS	2874707.94	2627189.08
TOOLS & DYES	2124088.08	2919387.12
TOTAL	40879975.79	35881755.00

22.3 VEHICLE EXPENSES
FOR THE YEAR ENDED 31.03.2022

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
CAR REPAIR	1162857.41	1307057.00
VEHICLE REPAIR & MAINT.	115340.00	26560.00
TOTAL	1278197.41	1333617.00

22.4 AUDITORS REMUNERATION
FOR THE YEAR ENDED 31.03.2022

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
- AS AUDITOR	167150.00	167150.00
- AS TAX AUDITOR	130500.00	130500.00
TOTAL	297650.00	297650.00

MUNISH FORGE PRIVATE LIMITED

**EARNING PER SHARE
FOR THE YEAR ENDED 31.03.2022**

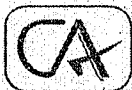
NOTE:-23

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
Net Profit after tax as per Statement of Profit & Loss attributable to Equity Shareholders	18922816.59	1660542.56
Weighted Average Number of Equity Shares used as denominator for calculating EPS	963639.00	963639.00
Basic and Diluted Earnings per Share	19.64	1.72

**CONTINGENT LIABILITIES AND COMMITMENTS
(TO THE EXTENT NOT PROVIDED FOR)**

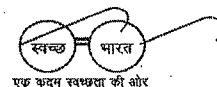
NOTE:-24

i) In respect of claims against the company not acknowledged as debtsNil.....	(Previous year Rs. Nil)
ii) For Guarantees	19859411	41609897
iii) Other money for which the company is contingently liable Rs.Nil.....	(Previous year Rs. Nil)
iv) Estimated amount of contracts remaining to be executed on capital account and not provided for Rs.Nil.....	(Previous year Rs. Nil)
v) For letter of Credit Rs.	136737856.30	90409344.31
vi) Capital expenditure commitments net of advance is Rs.	(Previous year Rs. Nil)	[(Previous year Rs. Nil)]



VINAY & ASSOCIATES

Chartered Accountants



Office :
18-G, Shaheed Bhagat Singh Nagar,
Pakhawal Road, Ludhiana-141002

Tel.: 0161-4605918
Tel.: 0161-2561533
98140-23203

PAN : AACFV0520C
GST No. : 03AACFV0520C1Z2
E-mail : vinayassociates_ca@yahoo.com

INDEPENDENT AUDITOR'S REPORT

TO
THE MEMEBERS
MUNISH FORGE PRIVATE LIMITED

OPINION

We have audited the accompanying financial statements of **MUNISH FORGE PRIVATE LIMITED** which comprise the Balance Sheet as at 31st March 2022, the Statement of Profit and Loss and the Cash Flow Statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act 2013 ("the ACT") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31 March 2022 and its Profit and its Cash Flows for the year ended on that date.

BASIS FOR OPINION

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

PARTNER
CA VINAY K. SRIVASTAV

Res:- 330 - F, S.B.S. Nagar, Pakhowal Road, LUDHIANA - 141002.
Phone: 0161-2560918, Mobile: 98140-23203

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

That Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ('the Order') issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the 'Annexure A', a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by section 143(3) of the Act, we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b) in our opinion proper books of accounts as required by law have been kept by the Company so far as it appears from our examination of those books;
 - c) the Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account;
 - d) in our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;

- e) on the basis of written representations received from the directors as on March 31st, 2022, taken on record by the Board of Directors, none of the directors is disqualified as on March 31st, 2022, from being appointed as a director in terms of Section 164(2) of the Act;
- f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure B".
- g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - 1. The Company has disclosed details regarding pending litigations in note 25 of financial statements, which would impact its financial position
 - 2. The Company does not have any long-term contracts including derivative contracts for which there were any material foreseeable losses
 - 3. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company
 - 4. (i) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
 - ii) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities

("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

iii) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material misstatement.

5. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.

h) With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act, in our opinion and according to the information and explanations given to us, the limit prescribed by section 197 for maximum permissible managerial remuneration is not applicable to a private limited company.

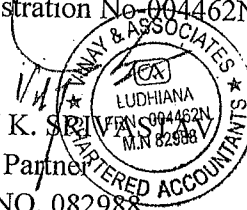
PLACE: LUDHIANA
DATED: 18.08.2022
UDIN: 22082988APFUUC7829

FOR VINAY & ASSOCIATES
Chartered Accountants
Firm Registration No-004462N

VINAY K. SRIVASTAVA

Partner

M.NO. 082988



ANNEXURE-A TO THE AUDITORS' REPORT

The Annexure referred to in the Auditors' Report to the members of the Company on the standalone financial statements for the year ended 31st March 2022, we report that:

- i) a) (A) The company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.
(B) The Company does not have any Intangible Assets;
- b) Property, Plant and Equipment have been physically verified by the management during the year and there is a regular programme of verification which, in our opinion, is reasonable having regards to the size of the company and the nature of its assets and as informed, no material discrepancies were noticed on such verification;
- c) Based on our examination of the title deeds of all the immovable properties disclosed in the financial statements, all immovable properties are held in the name of the company
- d) The company has not revalued its Property, Plant and Equipment (including Right of Use assets) during the year;
- e) No proceedings have been initiated during the year or are pending against the Company as at March 31, 2022 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.
- ii) a) As per the information furnished, the inventory has been physically verified by the management during the year. In our opinion, the frequency of verification is reasonable, and, the coverage and procedure of such verification is appropriate having regard to the size of the Company and the nature of its operation. No discrepancies of 10% or more in the aggregate for each class of

inventory were noticed between the physical stock of inventory and the books of accounts.

- b) The company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets. The quarterly returns or statements filed with such banks or financial institutions are in agreement with the books of account of the Company.
- iii) The company has not made any investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties during the year and hence reporting under clause 3(iii) of CARO 2020 is not applicable;
- iv) In our opinion and according to the information and explanations given to us, the Company has not given any loans, purchased investment, given guarantees and security which are covered under the provisions of Section 185 and 186 of the Act, therefore no comment is called for;
- v) The Company has not accepted any deposit or amounts which are deemed to be deposits. Hence, reporting under clause 3(v) of the Order is not applicable.
- vi) According to information and explanation given to us, the Central Government has not prescribed the maintenance of cost records under section 148(1) of the Act, for any of the services rendered by the Company;
- vii) a) According to the information and explanations given to us and the records of the Company examined by us, in our opinion, the Company is generally regular in depositing the undisputed statutory dues including goods and services tax, provident fund, employees'

state insurance, income tax, sales tax, service tax, excise duty, customs duty, value added tax, Cess and other material statutory dues with the appropriate authorities.

There are no undisputed amounts payable in respect of Goods and Service tax, Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, duty of Custom, duty of Excise, Value Added Tax, Cess and other material statutory dues in arrears as at March 31, 2022 for a period of more than six months from the date they became payable.

- b) There are no statutory dues as referred to in sub-clause (a) which have not been deposited on account of a dispute.

viii) There were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.

- ix)
 - a) The Company has not defaulted in repayment of loans or other borrowings or in the payment of interest to any lender.
 - b) The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.
 - c) The term loans outstanding at the beginning of the year, and the new term loans raised during the year, were, applied for the purposes for, which, they were obtained.
 - d) On an overall examination of the financial statements of the Company, funds raised on short-term basis have, prima facie, not been used during the year for long-term purposes by the Company.
 - e) The Company does not have any subsidiary, joint venture or associate companies, hence reporting under clause 3(ix) (e) is not applicable.
 - f) The Company does not have any subsidiary, joint venture or associate companies, hence reporting under clause 3(ix) (f) is not applicable.

- x) a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause 3(x) (a) of the Order is not applicable.
 - b) During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause 3(x)(b) of the Order is not applicable.
- xi) a) According to the information and explanations given to us, no fraud on or by the company has been noticed or reported during the course of our audit;
- b) No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and up to the date of this report.
- c) No whistle-blower complaints were received during the year by the Company.
- xii) In our opinion and according to the information and explanations given to us, the company is not a Nidhi company. Accordingly, clause 3(xii) of the Order is not applicable;
- xiii) According to the information and explanations given to us and based on our examination of the records of the Company, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act where applicable and the details have been disclosed in the financial statements as required by the applicable accounting standards;
- xiv) The company is not required to keep an internal audit system given the size and nature of its business and hence reporting under clause 3(xiv) of the Order is not applicable;

- xv) In our opinion during the year the Company has not entered into any non-cash transactions with its directors or persons connected with its directors and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.
- xvi) In our opinion, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause 3(xvi) of the Order is not applicable.
- xvii) The company does not have any Cash losses during the financial year covered by our audit or the immediately preceding financial year
- xviii) There has been no resignation of the statutory auditors during the year and accordingly reporting under clause 3(xviii) of the order is not applicable.
- xix) On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, no material uncertainty exists as on the date of the audit report. The company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date of the audit report and future events or conditions that may cause the Company to cease to continue as a going concern. We neither give any guarantee nor any assurance that all the liabilities falling due within a period of one year from balance sheet date, will get discharged by the company as and when they fall due;

xx)

The company is not required to spent under CSR activity u/s 135, of Companies Act 2013, hence reporting under clause 3(xx) of the Order is not applicable.;

PLACE: LUDHIANA

DATED: 18.08.2022

UDIN: 22082988APFUUC7829

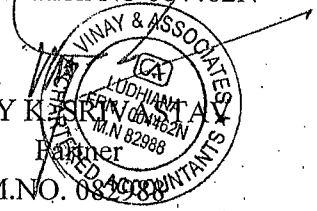
FOR VINAY & ASSOCIATES

Chartered Accountants

Firm Registration No-004462N

VINAY K

M.NO. 082988



ANNEXURE - B TO THE AUDITORS' REPORT

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

We have audited the internal financial controls over financial reporting of **MUNISH FORGE PRIVATE LIMITED** ("the Company") as of 31 March 2022 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate

internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to

future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2022, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

PLACE: LUDHIANA
DATED: 18.08.2022
UDIN: 22082988APFUUC7829

FOR VINAY & ASSOCIATES
Chartered Accountants
Firm Registration No-004462N

VINAY K. SRIVASTAVA
Partner
M.NO. 082988



Audit report under section 44AB of the Income-tax Act, 1961, in a case where the accounts of the business or profession of a person have been audited under any other law

1. We report that the statutory audit of

Name	MUNISH FORGE PRIVATE LIMITED
Address	VILLAGE GOBINDGARH ADJOINING PHASE-VII - FOCAL POINT , , LUDHIANA , , 26- Punjab , 91-India , Pincode - 141010
PAN	AABCM2155Q
Aadhaar Number of the assessee, if available	

- was conducted by **us VINAY & ASSOCIATES** in pursuance of the provisions of the **Companies Act, 2013**, and **We** annex hereto a copy of **our** audit report dated **18-Aug-2022** along with a copy each of
- a. the audited **profit and loss account** for the period beginning from **01-Apr-2021** to ending on **31-Mar-2022**
 - b. the audited balance sheet as at **31-Mar-2022** ; and
 - c. documents declared by the said Act to be part of, or annexed to, the **profit and loss account** and balance sheet.
2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
3. In **our** opinion and to the best of **our** information and according to examination of books of account including other relevant documents and explanations given to **us**, the particulars given in the said Form No. 3CD are true and correct subject to the following observations/qualifications, if any.

Sl. No.	Qualification Type	Observations/Qualifications
1	Others	We are unable to verify & report, the information required under clause 44 of Form 3CD, as the Assessee has not maintained records in a manner so as to provide break-up of total expenditure of entities registered or not registered under GST Law.

Accountant Details

Name	VINAY KUMAR SHRIVASTAV
Membership Number	082988
FRN (Firm Registration Number)	004462N

Address	VINAY & ASSOCIATES 18- G , SHAHEED BHAGAT SINGH NAGAR PAK HOWAL ROAD , , LUDHIANA , , 26- Punjab , 91-India , Pincode - 141002
Date of signing Tax Audit Report	24-Sep-2022
Place	49.43.99.143
Date	24-Sep-2022

This form has been digitally signed by **VINAY KUMAR SRIVASTAV** having PAN **ADVPS5352B** from IP Address **49.43.99.143** on **24/09/2022 12:20:43 PM** Dsc Sl.No and issuer ,C=IN,O=Pantagon Sign Securities Pvt. Ltd.,OU=Certifying Authority



FORM 3CD [See rule 6 G(2)]

Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

PART - A

1. Name of the Assessee	MUNISH FORGE PRIVATE LIMITED
2. Address of the Assessee	VILLAGE GOBINDGARH ADJOINING PHASE-VII - FOCAL POINT , , LUDHIANA , , 26- Punjab , 91-India , Pincode - 141010
3. Permanent Account Number (PAN)	AABCM2155Q
Aadhaar Number of the assessee, if available	
4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same ?	Yes

Sl. No.	Type	Registration /Identification Number
1	Goods and Services Tax 26- Punjab	03AABCM2155Q1ZE
2	Other Indirect Tax/duty IEC CODE	3095001274
3	Goods and Services Tax 26- Punjab	07AABCM2155Q1Z6

5. Status	Company
6. Previous year	01-Apr-2021 to 31-Mar-2022
7. Assessment year	2022-23

8. Indicate the relevant clause of section 44AB under which the audit has been conducted
--

Sl. No.	Relevant clause of section 44AB under which the audit has been conducted
1	Clause 44AB(a)- Total sales/turnover/gross receipts of business exceeding specified limits

8(a). Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC / 115BAD ?	No
Section under which option exercised	

PART - B

9.(a). If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown?

Sl. No.	Name	Profit Sharing Ratio (%)

(b). If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change ?

Sl. No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio (%)	New profit Sharing Ratio (%)	Remarks
						No records added

10.(a). Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).

Sl. No.	Sector	Sub Sector	Code
1	MANUFACTURING	Other manufacturing n.e.c.	04097

(b). If there is any change in the nature of business or profession, the particulars of such change ?

No

Sl. No.	Business	Sector	Sub Sector	Code
				No records added

11.(a). Whether books of accounts are prescribed under section 44AA, list of books so prescribed ?

No

Sl.No.	Books prescribed

(b). List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)

☐ Same as 11(a) above

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State

1	CASH BOOK	Village G obindgar h Adjoini ng Phas e-VII	Focal Point LUDHIANA	LUDHIANA	141010	91-India	26- Punjab
2	LEDGER	Village G obindgar h Adjoini ng Phas e-VII	Focal Point LUDHIANA	LUDHIANA	141010	91-India	26- Punjab
3	BANK BOOK	Village G obindgar h Adjoini ng Phas e-VII	Focal Point LUDHIANA	LUDHIANA	141010	91-India	26- Punjab
4	JOURNAL BO OK	Village G obindgar h Adjoini ng Phas e-VII	Focal Point LUDHIANA	LUDHIANA	141010	91-India	26- Punjab
5	PURCHASE BOOK	Village G obindgar h Adjoini ng Phas e-VII	Focal Point LUDHIANA	LUDHIANA	141010	91-India	26- Punjab
6	SALE BOOK	Village G obindgar h Adjoini ng Phas e-VII	Focal Point LUDHIANA	LUDHIANA	141010	91-India	26- Punjab
7	SALARY & W AGES REGIS TER	Village G obindgar h Adjoini ng Phas e-VII	Focal Point LUDHIANA	LUDHIANA	141010	91-India	26- Punjab
8	BONUS & L WW REGIST ER	Village G obindgar h Adjoini ng Phas e-VII	Focal Point LUDHIANA	LUDHIANA	141010	91-India	26- Punjab

(c). List of books of account and nature of relevant documents examined.

☐ Same as 11(b) above

Sl. No.	Books examined
1	CASH BOOK
2	LEDGER
3	BANK BOOK
4	JOURNAL BOOK
5	PURCHASE BOOK
6	SALE BOOK
7	SALARY & WAGES REGISTER
8	BONUS & LWW REGISTER
9	EXCISE REGISTER

12. Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.) ?

No

Sl. No.	Section	Amount
	No records added	

13.(a). Method of accounting employed in the previous year.

Mercantile system

(b). Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year ?

No

(c). If answer to (b) above is in the affirmative, give details of such change , and the effect thereof on the profit or loss ?

Sl. No.	Particulars	Increase in profit	Decrease in profit
		₹ 0	₹ 0

(d). Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2) ?

No

(e). If answer to (d) above is in the affirmative, give details of such adjustments:

Sl. No.	ICDS	Increase in profit	Decrease in profit	Net effect
		₹ 0	₹ 0	₹ 0
Total		₹ 0	₹ 0	₹ 0

(f). Disclosure as per ICDS:

Sl. NO.	ICDS	Disclosure
1	ICDS I-Accounting Policies	Fundamental accounting assumption are stated in Notes-25 to the financial statements and the same is not inconsistent with ICDS -I. No adjustment is required to be made in this account.
2	ICDS II-Valuation of Inventories	Accounting policies adopted in measuring inventories including cost formulae used is specified in Notes-25 to the financial statements. The total carrying amount of inventories and its classification are disclosed in Notes-12 to the financial statements . Cost of inventories as per financial statement excludes duties & taxes which is adjustable against taxes of sale. No adjustment is required to be made in this account.
3	ICDS X-Provisions, Contingent Liabilities and Contingent Assets	i) Provision are recognized (for liabilities that can be measured by using a substantial degree of estimation) when : a) the company has a present obligation as a result of a past event; b) a probable outflow of resources embodying economic benefits is expected to settle the obligation ; and c) the amount of the obligation can be reliably estimated.
4	ICDS IV-Revenue Recognition	In a transaction involving sale of goods, there is no revenue which has not been recognized due to lack of reasonably certainty of its ultimate collection. There is no revenue from any service transaction & also there is no service related with construction contract. No adjustment is required to be made in this account

5	ICDS V-Tangible Fixed Assets	Refer to paragraph 18 of Form 3CD. For adjustment to profit or loss refer paragraph 13 (e) of Form 3CD. No adjustment is required to be made in this account.
6	ICDS VII-Governments Grants	Not Applicable
7	ICDS IX Borrowing Costs	Accounting policies adopted for borrowing cost is refer to Notes-25 to the financial statements . During the years. No borrowing cost has been capitalized. No adjustment is required to be made in this account.
8	ICDS X-Provisions, Contingent Liabilities and Contingent Assets	Bank Guarantee LC 14166133 99886324 41609897 90409344- - - - -

14.(a). Method of valuation of closing stock employed in the previous year

(b). In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:

No

Sl. NO.	Particulars	Increase in profit	Decrease in profit
No records added			

15. Give the following particulars of the capital asset converted into stock-in-trade

Sl. No.	Description of capital asset (a)	Date of acquisition (b)	Cost of acquisition (c)	Amount at which the asset is converted into stock-in trade (d)
No records added				

16. Amounts not credited to the profit and loss account, being, -

(a). The items falling within the scope of section 28;

Sl.No.	Description	Amount
		₹ 0

(b). the proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods & Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;

Sl. No.	Description	Amount
No records added		

(c). Escalation claims accepted during the previous year;

Sl. No.	Description	Amount
No records added		

(d). any other item of income;

Sl. No.	Description	Amount
No records added		

(e). Capital receipt, if any.

Sl. No.	Description	Amount
No records added		

17. Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:

Sl. No.	Details of property	Address of Property						Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of sub-section (2) of section 56 applicable ?
		Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State			
1								₹ 0	₹ 0	

18. Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form:-

--

Sl. No.	Description of the Block of Assets/Class of Assets	Rate of Depreciation (%)	Opening WDV / Actual	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-22 only)	Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value(A)	Purchase Value	Total Value of Purchases (B)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year(A+B-C-D)
1	Building @ 10%	10	₹ 3,29,95,087	₹ 0	₹ 0	₹ 3,29,95,087	₹ 0	₹ 0	₹ 0	₹ 0	₹ 32,99,509	₹ 2,96,95,578
2	Furnitures & Fittings @ 10%	10	₹ 1,45,90,490	₹ 0	₹ 0	₹ 1,45,90,490	₹ 13,27,735	₹ 13,27,735	₹ 13,00,307	₹ 0	₹ 14,41,763	₹ 1,31,76,155
3	Plant and Machinery @ 15%	15	₹ 1,81,33,740	₹ 0	₹ 0	₹ 1,81,33,740	₹ 0	₹ 0	₹ 1,19,07,816	₹ 0	₹ 9,33,889	₹ 52,92,035
4	Plant and Machinery @ 40%	40	₹ 8,69,733	₹ 0	₹ 0	₹ 8,69,733	₹ 5,15,345	₹ 5,15,345	₹ 67,729	₹ 0	₹ 4,96,310	₹ 8,21,039
5	Plant and Machinery @ 15%	15	₹ 10,88,04,896	₹ 0	₹ 0	₹ 10,88,04,896	₹ 23,57,913	₹ 23,57,913	₹ 9,82,773	₹ 0	₹ 1,64,72,096	₹ 9,37,07,939
6	Intangible Assets @ 25%	25	₹ 6,23,256	₹ 0	₹ 0	₹ 6,23,256	₹ 10,46,000	₹ 10,46,000	₹ 0	₹ 0	₹ 4,17,314	₹ 12,51,942
7	Plant and Machinery @ 30%	30	₹ 11,02,293	₹ 0	₹ 0	₹ 11,02,293	₹ 0	₹ 0	₹ 0	₹ 0	₹ 3,30,688	₹ 7,71,605

19. Amount admissible under section-

Sl. No.	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
No records added			

20.(a). Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]

Sl. No.	Description	Amount
No records added		

(b). Details of contributions received from employees for various funds as referred to in section 36(1)(va):

--

Acknowledgement Number:527908550240922

Sl. No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
1	Provident Fund	₹ 4,95,281	15-May-2021	₹ 4,95,281	15-May-2021
2	Provident Fund	₹ 4,38,582	15-Jun-2021	₹ 4,38,582	15-Jun-2021
3	Provident Fund	₹ 4,74,055	15-Jul-2021	₹ 4,74,055	15-Jul-2021
4	Provident Fund	₹ 4,81,816	16-Aug-2021	₹ 4,81,816	14-Aug-2021
5	Provident Fund	₹ 5,73,302	15-Sep-2021	₹ 5,73,302	15-Sep-2021
6	Provident Fund	₹ 5,67,807	15-Oct-2021	₹ 5,67,807	14-Oct-2021
7	Provident Fund	₹ 5,60,426	15-Nov-2021	₹ 5,60,426	15-Nov-2021
8	Provident Fund	₹ 5,14,863	15-Dec-2021	₹ 5,14,863	15-Dec-2021
9	Provident Fund	₹ 5,58,327	15-Jan-2022	₹ 5,58,327	12-Jan-2022
10	Provident Fund	₹ 5,56,603	15-Feb-2022	₹ 5,56,603	11-Feb-2022
11	Provident Fund	₹ 5,43,441	15-Mar-2022	₹ 5,43,441	14-Mar-2022
12	Provident Fund	₹ 4,60,687	15-Apr-2022	₹ 4,60,687	14-Apr-2022
13	Any fund setup under the provisions of ESI Act, 1948	₹ 47,731	15-May-2021	₹ 47,731	15-May-2021
14	Any fund setup under the provisions of ESI Act, 1948	₹ 40,254	15-Jun-2021	₹ 40,254	15-Jun-2021
15	Any fund setup under the provisions of ESI Act, 1948	₹ 50,580	15-Jul-2021	₹ 50,580	15-Jul-2021
16	Any fund setup under the provisions of ESI Act, 1948	₹ 52,957	16-Aug-2021	₹ 52,957	14-Aug-2021
17	Any fund setup under the provisions of ESI Act, 1948	₹ 61,937	15-Sep-2021	₹ 61,937	15-Sep-2021
18	Any fund setup under the provisions of ESI Act, 1948	₹ 62,229	15-Oct-2021	₹ 62,229	14-Oct-2021
19	Any fund setup under the provisions of ESI Act, 1948	₹ 62,475	30-Nov-2021	₹ 62,475	15-Nov-2021
20	Any fund setup under the provisions of ESI Act, 1948	₹ 60,166	15-Dec-2021	₹ 60,166	18-Dec-2021
21	Any fund setup under the provisions of ESI Act, 1948	₹ 67,826	15-Jan-2022	₹ 67,826	12-Jan-2022
22	Any fund setup under the provisions of ESI Act, 1948	₹ 64,872	15-Feb-2022	₹ 64,872	12-Feb-2022
23	Any fund setup under the provisions of ESI Act, 1948	₹ 65,436	15-Mar-2022	₹ 65,436	13-Mar-2022

24	Any fund setup under the provisions of ESI Act, 1948	₹ 55,948	30-Apr-2022	₹ 55,948	14-Apr-2022
25	Any Other Welfare Fund	₹ 13,045	15-Oct-2021	₹ 13,045	20-Oct-2021
26	Any Other Welfare Fund	₹ 13,100	15-Apr-2022	₹ 13,100	16-Apr-2022

21.(a). Please furnish the details of amounts debited to the profit and loss account, Being in the nature of capital, personal, advertisement expenditure etc.

Capital expenditure

Sl. No.	Particulars	Amount
1		₹ 0

Personal expenditure

Sl. No.	Particulars	Amount
No records added		

Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party

Sl. No.	Particulars	Amount
No records added		

Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
No records added		

Expenditure incurred at clubs being cost for club services and facilities used.

Sl. No.	Particulars	Amount
No records added		

Expenditure by way of penalty or fine for violation of any law for the time being in force

Sl.No.	Particulars	Amount
No records added		

Expenditure by way of any other penalty or fine not covered above

Sl. No.	Particulars	Amount
No records added		

Expenditure incurred for any purpose which is an offence or which is prohibited by law

Sl. No.	Particulars	Amount
No records added		

(b). Amounts inadmissible under section 40(a);

i. as payment to non-resident referred to in sub-clause (i)

A. Details of payment on which tax is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0										

B. Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted
1		₹ 0											₹ 0

ii. as payment referred to in sub-clause (ia)

A. Details of payment on which tax is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0										

B. Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted	Amount deposited out of "Amount of tax deducted"
1		₹ 0											₹ 0	₹ 0

iii. as payment referred to in sub-clause (ib)

A. Details of payment on which levy is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0										

B. Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of levy deducted	Amount deposited out of "Amount of Levy deducted"
1		₹ 0											₹ 0	₹ 0

iv. Fringe benefit tax under sub-clause (ic)	₹ 0
v. Wealth tax under sub-clause (iia)	₹ 0
vi. Royalty, license fee, service fee etc. under sub-clause (iib)	₹ 0
vii. Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)	

Sl. No.	Date of payment	Amount of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0									

viii. Payment to PF /other fund etc. under sub-clause (iv)	₹ 0
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ix. Tax paid by employer for perquisites under sub-clause (v)

₹ 0

(c). Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;

Sl. No.	Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
No records added						

(d). Disallowance/deemed income under section 40A(3):

A. On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. Please furnish the details ?

Yes

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
No records added						

B. On the basis of the examination of books of account and other relevant documents/evidence, whether payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) ?

Yes

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
No records added						

(e). Provision for payment of gratuity not allowable under section 40A(7);

₹ 0

(f). Any sum paid by the assessee as an employer not allowable under section 40A(9);

₹ 0

(g). Particulars of any liability of a contingent nature;

Sl. No.	Nature of Liability	Amount
1		₹ 0

(h). Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;

Sl. No.	Particulars	Amount
No records added		

(i). Amount inadmissible under the proviso to section 36(1)(iii).

₹ 0

22. Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.

₹ 0

23. Particulars of any payments made to persons specified under section 40A(2)(b).

Sl. No.	Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
1	DEV ARJUNA CAST & FORGE PVT LTD	AABCD3553D		SISTER CONCERN	PURCHASE	₹ 10,38,79,329
2	DEV ARJUNA CAST & FORGE PVT LTD	AABCD3553D		SISTER CONCERN	JOB WORK	₹ 14,54,663
3	DEV ARJUNA ENTERPRISES	AABCD2908A		SISTER CONCERN	JOB WORK	₹ 2,00,81,814
4	VISHAL ANAND	AFAPA3119B		DIRECTOR	SALARY	₹ 16,40,372
5	DAVINDER KUMAR BHASIN			DIRECTOR	INTEREST ON UNSECURED LOAN	₹ 11,21,437
6	GAISU BHASIN			RELATIVE OF DIRECTOR	INTEREST ON UNSECURED LOAN	₹ 6,01,644

24. Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.

Sl. No.	Section	Description	Amount
No records added			

25. Any Amount of profit chargeable to tax under section 41 and computation thereof.

Sl. No.	Name of person	Amount of income	Section	Description of Transaction	Computation if any
No records added					

26.i. In respect of any sum referred to in clause (a),(b),(c),(d),(e),(f) or (g) of section 43B, the liability for which:-

A. pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was

a. paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
1	Sec 43B(c)-sum referred to u/s 36(1)(ii)	BONUS	₹ 23,73,461
2	Sec 43B(f)- leave encashment	LEAVW WITH WAGES	₹ 17,72,164

b. not paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
1	Sec 43B(c)-sum referred to u/s 36(1)(ii)	BONUS	₹ 11,88,431
2	Sec 43B(f)- leave encashment	LEAVW WITH WAGES	₹ 4,60,598

B. was incurred in the previous year and was

a. paid on or before the due date for furnishing the return of income of the previous year under section 139(1);

Sl. No.	Section	Nature of liability	Amount
1	Sec 43B(b)-provident/superannuation/gratuity/other fund	LABOUR WELFARE	₹ 65,500
2	Sec 43B(a)- tax,duty,cess,fee etc	INTT ON TDS	₹ 11,191
3	Sec 43B(a)- tax,duty,cess,fee etc	INTT ON TDS	₹ 4,492
4	Sec 43B(a)- tax,duty,cess,fee etc	INTT ON TDS	₹ 295
5	Sec 43B(a)- tax,duty,cess,fee etc	INTT ON TDS	₹ 1,371
6	Sec 43B(a)- tax,duty,cess,fee etc	INTT ON TDS	₹ 12,475
7	Sec 43B(b)-provident/superannuation/gratuity/other fund	ESI	₹ 2,97,120
8	Sec 43B(b)-provident/superannuation/gratuity/other fund	PF 1	₹ 5,92,596
9	Sec 43B(b)-provident/superannuation/gratuity/other fund	PF 2	₹ 17,711

10	Sec 43B(b)-provident/superannuation/gratuity/other fund	PF21	₹ 17,723
11	Sec 43B(b)-provident/superannuation/gratuity/other fund	FAMILY PENSION FUND	₹ 2,93,154

b. not paid on or before the aforesaid date.

Sl. No.	Section	Nature of liability	Amount
1	Sec 43B(b)-provident/superannuation/gratuity/other fund	BONUS	₹ 38,09,886
2	Sec 43B(f)- leave encashment	LEAVE WITH WAGES	₹ 21,59,625

State whether sales tax,goods & services Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profit and loss account ?

No

27.a. Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/Input Tax Credit(ITC) in accounts.

No

CENVAT /ITC	Amount	Treatment in Profit & Loss/Accounts
	No records added	

b. Particulars of income or expenditure of prior period credited or debited to the profit and loss account.

Sl. No.	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)
		No records added		

28. Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viia) ?

No

Please furnish the details of the same

Sl. No.	Name of the person from which shares received	PAN of the person, if available	Aadhaar Number of the payee, if available	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares
No records added								

29. Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib) ?

No

Please furnish the details of the same

Sl. No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	Aadhaar Number of the payee, if available	No. of shares issued	Amount of consideration received	Fair Market value of the shares
No records added						

A.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56 ?

No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

B.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56 ?

No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

30. Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]

No

Sl. No.	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Aadhaar Number of the person, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of Repayment
1										₹ 0		₹ 0	₹ 0	

A.a. Whether Primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year ?

No

b. Please furnish the following details:

Sl. No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made ?	Amount of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE ?	Whether the excess money has been repatriated within the prescribed time ?	The amount of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money
No records added						

B.a. Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B ?

No

b. Please furnish the following details

Sl. No.	Amount of expenditure by way of interest or of similar nature incurred (i)	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (ii)	Amount of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above. (iii)	Details of interest expenditure brought forward as per sub-section (4) of section 94B. (iv)		Details of interest expenditure carried forward as per sub-section (4) of section 94B. (v)	
				Assessment Year	Amount	Assessment Year	Amount
1	₹ 0	₹ 0	₹ 0		₹ 0		₹ 0

C.a. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year.(This clause is kept in abeyance till 31st March, 2022) ?

No

b. Please furnish the following details

Sl. No.	Nature of the impermissible avoidance arrangement	Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement
No records added		

Sl. No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or depositor	Aadhaar Number of the lender or depositor, if available	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during the previous year ?	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
1	Davinder Bhasin	PHASE-VII FOCAL POINT LUDHIA NA	ABAPB9076A		₹ 1,92,00,000	No	₹ 1,62,35,076	Yes-Cheque	Account payee cheque
2	Minakshi Bhasin	PHASE-VII FOCAL POINT LUDHIA NA	AGJPB8191J		₹ 1,77,00,000	No	₹ 2,28,23,319	Yes-Cheque	Account payee cheque
3	Dev Arjun Bhasin	PHASE-VII FOCAL POINT LUDHIA NA	BCVPB5954N		₹ 1,02,30,000	No	₹ 1,98,43,827	Yes-Cheque	Account payee cheque
4	GAISU BHASIN	PHASE-VII FOCAL POINT LUDHIA NA	AISPB4965H		₹ 0	Yes	₹ 1,00,00,000	Yes-Cheque	Account payee cheque

Sl. No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Aadhaar Number of the person from whom specified sum is received, if available	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
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No records added

Acknowledgement Number:527908550240922

Note: Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.

b.(a). Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Nature of transaction	Amount of receipt	Date of receipt
No records added							

b.(b). Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of receipt
No records added					

b.(c). Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft, or use of electronic clearing system through a bank account during the previous year

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Nature of transaction	Amount of payment	Date of payment
No records added							

b.(d). Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of payment
No records added					

Acknowledgement Number:527908550240922

Note: Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017

- c. Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:-

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
1	DAVIN DER B HASIN	PHASE-VI I FOCAL P OINT LUD HIANA	ABAPB9076A		₹ 1,29,98,726	₹ 1,62,35,076	Yes-Cheque	Account pa yee cheque
2	MINAK SHI BH ASIN	PHASE-VI I FOCAL P OINT LUD HIANA	AGJPB8191J		₹ 2,26,90,000	₹ 2,28,23,319	Yes-Cheque	Account pa yee cheque
3	DEV A RJUN B HASIN	PHASE-VI I FOCAL P OINT LUD HIANA	BCVPB5954N		₹ 1,10,00,000	₹ 1,98,43,827	Yes-Cheque	Account pa yee cheque
4	GAISU BHASI N	PHASE-VI I FOCAL P OINT LUD HIANA	AISPB4965H		₹ 1,06,01,644	₹ 1,00,00,000	Yes-Cheque	Account pa yee cheque

- d. Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
No records added					

- e. Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of repayment of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year
No records added					

Note: Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act

- 32.a. Details of brought forward loss or depreciation allowance, in the following manner, to the extent available

Sl. No.	Assessment Year	Nature of loss/allowance	Amount as returned (if the assessed depreciation is less and no appeal pending then take assessed)	All losses/allowances not allowed under section 115BAA / 115BAC / 115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD (To be filled in for assessment year 2021-22 only)	Amount as assessed (give reference to relevant order)		Remarks
						Amount	Order U/s & Date	
1	2014-15	Long-term Capital loss	₹ 64,83,637	₹ 0	₹ 0	₹ 0	NOT RECEIVED --	NOT RECEIVED
2	2015-16	Long-term Capital loss	₹ 2,04,464	₹ 0	₹ 0	₹ 0	NOT RECEIVED --	NOT RECEIVED

- b. Whether a change in share holding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79 ?

No

- c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ?

No

Please furnish the details of the same.

₹ 0

- d. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year ?

No

Please furnish the details of the same.

₹ 0

e. In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73.	No
Please furnish the details of the same.	₹ 0

33. Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).	No
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Sl. No.	Section under which deduction is claimed	Amounts admissible as per the provision of the Income-tax Act,1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc, issued in this behalf.
No records added		

34.(a). Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, please furnish ?	Yes
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Sl. No.	Tax deduction and collection Account Number (TAN) (1)	Section (2)	Nature of payment (3)	Total amount of payment or receipt of the nature specified in column (3) (4)	Total amount on which tax was required to be deducted or collected out of (4) (5)	Total amount on which tax was deducted or collected at specified rate out of (5) (6)	Amount of tax deducted or collected out of (6) (7)	Total amount on which tax was deducted or collected at less than specified rate out of (7) (8)	Amount of tax deducted or collected on (8) (9)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
1	JLDM01577 C	194A	Interest other than Interest on securities	₹ 49,67,438	₹ 49,67,438	₹ 49,67,438	₹ 4,96,746	₹ 0	₹ 0	₹ 0
2	JLDM01577 C	194C	Payments to contractors	₹ 19,04,20,430	₹ 19,04,20,430	₹ 19,04,20,430	₹ 36,44,542	₹ 0	₹ 0	₹ 0
3	JLDM01577 C	194H	Commission or brokerage	₹ 19,50,000	₹ 19,50,000	₹ 19,50,000	₹ 97,500	₹ 0	₹ 0	₹ 0
4	JLDM01577 C	194J	Fees for professional or technical services	₹ 49,93,910	₹ 49,93,910	₹ 49,93,910	₹ 4,99,391	₹ 0	₹ 0	₹ 0
5	JLDM01577 C	194-I	Rent	₹ 58,58,800	₹ 58,58,800	₹ 58,58,800	₹ 5,85,880	₹ 0	₹ 0	₹ 0
6	JLDM01577 C	192	Salary	₹ 1,81,85,161	₹ 1,81,85,161	₹ 1,81,85,161	₹ 12,11,958	₹ 0	₹ 0	₹ 0

7	JLDM01577 C	206C	Profits and gains from the business of trading in financial instruments and for estate and other assets	₹ 11,65,14,110	₹ 11,65,14,110	₹ 11,65,14,110	₹ 11,46,919	₹ 0	₹ 0	₹ 0
8	JLDM01577 C	194Q	TDS For 194Q	₹ 54,27,82,552	₹ 54,27,82,552	₹ 54,27,82,552	₹ 5,42,792	₹ 0	₹ 0	₹ 0

(b). Whether the assessee is required to furnish the statement of tax deducted or tax collected ?

Yes

Please furnish the details:

Sl. No.	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/ transactions which are required to be reported	Please furnish list of details/transactions which are not reported.
1	JLDM01577C	24Q	31-Jul-2021	30-Jul-2021	Yes	
2	JLDM01577C	24Q	31-Oct-2021	31-Oct-2021	Yes	
3	JLDM01577C	24Q	31-Jan-2022	30-Jan-2022	Yes	
4	JLDM01577C	24Q	31-May-2022	30-May-2022	Yes	
5	JLDM01577C	26Q	31-Jul-2021	30-Jul-2021	Yes	
6	JLDM01577C	26Q	31-Oct-2021	30-Oct-2021	Yes	
7	JLDM01577C	26Q	31-Jan-2022	29-Jan-2022	Yes	
8	JLDM01577C	26Q	31-May-2022	03-Jun-2022	Yes	
9	JLDM01577C	27EQ	15-Jul-2021	16-Jul-2021	Yes	
10	JLDM01577C	27EQ	15-Oct-2021	14-Oct-2021	Yes	
11	JLDM01577C	27EQ	15-Jan-2022	13-Jan-2022	Yes	
12	JLDM01577C	27EQ	15-May-2022	14-May-2022	Yes	

(c). Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) ?

Yes

Please furnish:

Sl. No.	Tax deduction and collection Account Number (TAN) (1)	Amount of interest under section 201(1A)/206C(7) is payable (2)	Amount paid out of column (2) along with date of payment. (3)	
			Amount	Date of payment
1	JLDM01577C	₹ 11	₹ 11	09-Apr-2021
2	JLDM01577C	₹ 1	₹ 1	16-Apr-2021
3	JLDM01577C	₹ 28	₹ 28	17-Apr-2021
4	JLDM01577C	₹ 16	₹ 16	22-Apr-2021
5	JLDM01577C	₹ 7	₹ 7	26-Apr-2021
6	JLDM01577C	₹ 405	₹ 405	28-Apr-2021
7	JLDM01577C	₹ 481	₹ 481	30-Apr-2021
8	JLDM01577C	₹ 828	₹ 828	31-May-2021
9	JLDM01577C	₹ 1,093	₹ 1,093	07-Jun-2021
10	JLDM01577C	₹ 2,572	₹ 2,572	09-Jun-2021
11	JLDM01577C	₹ 1,688	₹ 1,688	07-Jul-2021
12	JLDM01577C	₹ 670	₹ 670	11-Aug-2021
13	JLDM01577C	₹ 188	₹ 188	15-Jan-2022
14	JLDM01577C	₹ 12,359	₹ 12,359	24-Feb-2022
15	JLDM01577C	₹ 676	₹ 676	24-Feb-2022

35.(a). In the case of a trading concern, give quantitative details of principal items of goods traded;

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
1			0	0	0	0	0

(b). In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products.

A. Raw materials:

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Consumption during the pervious year	Sales during the pervious year	Closing stock	Yield of finished products	Percentage of yield	Shortage/excess, if any
1	ROUND	kilograms	13,317	21,42,202	21,19,945	11,954	23,620	0	0	0

2	STRIP S	kilograms	15,731	15,70,500	15,66,020	2,105	18,106	0	0	0
3	BILLET S	kilograms	61,767	47,17,440	44,81,327	57,615	2,40,265	0	0	0
4	WIRES	kilograms	8,736	5,40,496	5,35,371	2,095	11,766	0	0	0
5	PIPE	kilograms	0	0	0	0	0	0	0	0
6	PIPE	kilograms	46,043	4,88,510	4,11,270	9,405	1,13,878	0	0	0

B. Finished products :

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
1	FINISHED GOODS	kilograms	3,66,482	0	65,05,129	63,14,924	5,56,687	0
2	SCRAP	kilograms	90,350	0	28,48,591	27,82,676	1,56,265	0

C. By-products

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added								

36.(a). Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2 ? **No**

Please furnish the following details:-

Sl. No.	Amount received	Date of receipt
No records added		

37. Whether any cost audit was carried out ? **Yes**

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor.

No

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

No

give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

40. Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

Sl. No.	Particulars	Previous Year		%	Preceding previous Year		%
(a)	Total turnover of the assessee	1222077040			735689028		
(b)	Gross profit / Turnover	317065761	1222077040	25.94	162713011	735689028	22.12
(c)	Net profit / Turnover	17648741	1222077040	1.44	713186	735689028	0.1
(d)	Stock-in-Trade / Turnover	485978016	1222077040	39.77	434069268	735689028	59
(e)	Material consumed / Finished goods produced	6505129	9113933	71.38	5350245	6701367	79.84

41. Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth-tax Act, 1957 alongwith details of relevant proceedings.

Sl. No.	Financial year to which demand/refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
No records added						

42.a. Whether the assessee is required to furnish statement in Form No. 61 or Form No. 61A or Form No. 61B ?

No

b. Please furnish

Sl. No.	Income tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ furnished transactions which are required to be reported ?	Please furnish list of the details/transactions which are not reported.
No records added						

43.a. Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286 ?

No

b. Please furnish the following details:

Date of furnishing of report

c.Please enter expected date of furnishing the report

44. Break-up of total expenditure of entities registered or not registered under the GST: (This Clause is kept in abeyance till 31st March, 2022)						
Sl. No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	
No records added						

Accountant Details

Name

VINAY KUMAR SHRIVASTAV

Membership Number

082988

FRN (Firm Registration Number)

004462N

Address	VINAY & ASSOCIATES 18- G, SHAHEED BHAGAT SINGH NAGAR PAK HOWAL ROAD , , LUDHIANA, , 26- Punjab, 91-India, Pincode - 141002
Place	49.43.99.143
Date	24-Sep-2022

Additions Details (From Point No.18)								
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Building @ 10%	No records added							
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Furnitures & Fittings @ 10%	1	10-Sep-2021	11-Sep-2021	₹ 84,212	₹ 0	₹ 0	₹ 0	₹ 84,212
	2	18-Sep-2021	19-Sep-2021	₹ 26,640	₹ 0	₹ 0	₹ 0	₹ 26,640
	3	11-Oct-2021	12-Oct-2021	₹ 19,616	₹ 0	₹ 0	₹ 0	₹ 19,616
	4	26-Oct-2021	27-Oct-2021	₹ 97,240	₹ 0	₹ 0	₹ 0	₹ 97,240
	5	03-Jan-2022	04-Jan-2022	₹ 1,94,480	₹ 0	₹ 0	₹ 0	₹ 1,94,480
	6	06-Jan-2022	07-Jan-2022	₹ 41,920	₹ 0	₹ 0	₹ 0	₹ 41,920
	7	06-Jan-2022	07-Jan-2022	₹ 47,314	₹ 0	₹ 0	₹ 0	₹ 47,314
	8	01-Apr-2021	01-Apr-2021	₹ 8,16,313	₹ 0	₹ 0	₹ 0	₹ 8,16,313
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 15%	No records added							

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 40%	1	14-May-2021	14-May-2021	₹ 31,610	₹ 0	₹ 0	₹ 0	₹ 31,610
	2	15-May-2021	15-May-2021	₹ 12,990	₹ 0	₹ 0	₹ 0	₹ 12,990
	3	17-May-2021	17-May-2021	₹ 73,135	₹ 0	₹ 0	₹ 0	₹ 73,135
	4	21-May-2021	21-May-2021	₹ 31,779	₹ 0	₹ 0	₹ 0	₹ 31,779
	5	31-Jul-2021	31-Jul-2021	₹ 20,000	₹ 0	₹ 0	₹ 0	₹ 20,000
	6	04-Aug-2021	04-Aug-2021	₹ 31,500	₹ 0	₹ 0	₹ 0	₹ 31,500
	7	09-Jul-2021	09-Jul-2021	₹ 1,17,968	₹ 0	₹ 0	₹ 0	₹ 1,17,968
	8	25-Aug-2021	25-Aug-2021	₹ 36,864	₹ 0	₹ 0	₹ 0	₹ 36,864
	9	15-Nov-2021	15-Nov-2021	₹ 38,983	₹ 0	₹ 0	₹ 0	₹ 38,983
	10	05-Dec-2021	05-Dec-2021	₹ 77,966	₹ 0	₹ 0	₹ 0	₹ 77,966
	11	01-Jun-2021	01-Jun-2021	₹ 6,350	₹ 0	₹ 0	₹ 0	₹ 6,350
	12	08-Feb-2022	08-Feb-2022	₹ 36,200	₹ 0	₹ 0	₹ 0	₹ 36,200

INCOME TAX DEPARTMENT

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 15%								
	1	12-Jun-2021	13-Jun-2021	₹ 54,495	₹ 0	₹ 0	₹ 0	₹ 54,495
	2	27-May-2021	27-May-2021	₹ 5,200	₹ 0	₹ 0	₹ 0	₹ 5,200
	3	10-Apr-2021	10-Apr-2021	₹ 3,500	₹ 0	₹ 0	₹ 0	₹ 3,500
	4	30-Jun-2021	30-Jun-2021	₹ 8,990	₹ 0	₹ 0	₹ 0	₹ 8,990
	5	17-Jan-2022	17-Jan-2022	₹ 45,762	₹ 0	₹ 0	₹ 0	₹ 45,762
	6	11-Mar-2022	11-Mar-2022	₹ 490	₹ 0	₹ 0	₹ 0	₹ 490
	7	01-Sep-2021	01-Sep-2021	₹ 17,500	₹ 0	₹ 0	₹ 0	₹ 17,500
	8	24-Aug-2021	24-Aug-2021	₹ 1,102	₹ 0	₹ 0	₹ 0	₹ 1,102
	9	08-Dec-2021	08-Dec-2021	₹ 8,473	₹ 0	₹ 0	₹ 0	₹ 8,473
	10	06-Jan-2022	06-Jan-2022	₹ 1,400	₹ 0	₹ 0	₹ 0	₹ 1,400
	11	06-Jan-2022	06-Jan-2022	₹ 8,400	₹ 0	₹ 0	₹ 0	₹ 8,400
	12	22-Apr-2021	25-Apr-2021	₹ 13,90,000	₹ 0	₹ 0	₹ 0	₹ 13,90,000
	13	20-Jul-2021	25-Jul-2021	₹ 1,45,000	₹ 0	₹ 0	₹ 0	₹ 1,45,000
	14	29-Oct-2021	31-Oct-2021	₹ 29,000	₹ 0	₹ 0	₹ 0	₹ 29,000
	15	08-Jan-2022	12-Jan-2022	₹ 38,101	₹ 0	₹ 0	₹ 0	₹ 38,101
	16	20-Jan-2022	24-Jan-2022	₹ 1,35,500	₹ 0	₹ 0	₹ 0	₹ 1,35,500
	17	31-Jan-2022	04-Feb-2022	₹ 1,90,000	₹ 0	₹ 0	₹ 0	₹ 1,90,000
	18	12-Feb-2022	15-Feb-2022	₹ 47,000	₹ 0	₹ 0	₹ 0	₹ 47,000
	19	26-Feb-2022	01-Mar-2022	₹ 45,600	₹ 0	₹ 0	₹ 0	₹ 45,600
	20	29-Mar-2022	30-Mar-2022	₹ 1,82,400	₹ 0	₹ 0	₹ 0	₹ 1,82,400

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Intangible Assets @ 25%	1	30-Jun-2021	30-Jun-2021	₹ 8,16,000	₹ 0	₹ 0	₹ 0	₹ 8,16,000
	2	03-Aug-2021	03-Aug-2021	₹ 2,30,000	₹ 0	₹ 0	₹ 0	₹ 2,30,000
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 30%	No records added							

Deductions Details (From Point No.18)				
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Building @ 10%				
	No records added			

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Furnitures & Fittings @ 10%				
	1	16-Jun-2021	₹ 225	<input type="checkbox"/>
	2	12-Jun-2021	₹ 47,314	<input type="checkbox"/>
	3	19-Aug-2021	₹ 8,81,272	<input type="checkbox"/>
	4	19-Aug-2021	₹ 3,71,496	<input type="checkbox"/>
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 15%				
	1	30-Mar-2022	₹ 3,37,745	<input type="checkbox"/>
	2	05-Oct-2021	₹ 70,00,000	<input type="checkbox"/>
	3	26-Jun-2021	₹ 5,79,000	<input type="checkbox"/>
	4	27-Aug-2021	₹ 10,00,000	<input type="checkbox"/>
	5	18-Jul-2021	₹ 21,00,000	<input type="checkbox"/>
	6	06-Sep-2021	₹ 4,95,810	<input type="checkbox"/>
	7	23-Oct-2021	₹ 3,31,400	<input type="checkbox"/>
	8	05-Jun-2021	₹ 63,861	<input type="checkbox"/>
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 40%				
	1	19-Aug-2021	₹ 67,729	<input type="checkbox"/>

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 15%				
	1	19-Aug-2021	₹ 1,11,650	<input type="checkbox"/>
	2	19-Aug-2021	₹ 38,110	<input type="checkbox"/>
	3	13-Jun-2021	₹ 54,495	<input type="checkbox"/>
	4	12-Jun-2021	₹ 8,400	<input type="checkbox"/>
	5	19-Aug-2021	₹ 58,587	<input type="checkbox"/>
	6	19-Aug-2021	₹ 5,19,352	<input type="checkbox"/>
	7	19-Aug-2021	₹ 1,92,179	<input type="checkbox"/>
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Intangible Assets @ 25%				
No records added				
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 30%				
No records added				

This form has been digitally signed by **VINAY KUMAR SRIVASTAV** having PAN **ADVPS5352B** from IP Address **49.43.99.143** on **24/09/2022 12:20:43 PM** Dsc Sl.No and issuer, **C=IN,O=Pantagon Sign Securities Pvt. Ltd.,OU=Certifying Authority**