



**P. N. GUPTA**  
CHARTERED ACCOUNTANT

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## **INDEPENDENT AUDITORS' REPORT**

To,  
**The Members of:**  
**DIFFUSION SUPER CONDITIONING SERVICES PVT. LTD.**  
**Report on the Financial Statements**

We have audited the accompanying financial statements of **DIFFUSION SUPER CONDITIONING SERVICES PVT. LTD.** which comprise the Balance Sheet as at 31<sup>st</sup> March 2024 and the Statement of Profit & Loss for the year then ended, and a summary of significant accounting policies and other explanatory information.

### ***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 and presentation of these standalone Ind AS financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, cash flows and changes in equity of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015 as amended. 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 judgements 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 statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

### ***Auditors' Responsibility***

Our responsibility is to express an opinion on these Ind AS financial statements based on our audit.

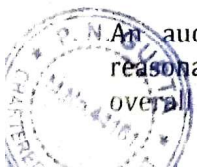
We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

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

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the standalone Ind AS financial statements, whether

due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the standalone Ind AS financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances.

An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the standalone Ind AS financial statements. We believe that the audit evidence we



have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone Ind AS financial statements.

### **Opinion**

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone Ind AS financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31<sup>st</sup> March 2024 and its profit including other comprehensive income, its cash flows and the changes in equity for the year ended on that date.

### **Report on Other Legal and Regulatory Requirements**

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 Companies Act, 2013, we give in the "Annexure A", statement on the matters specified in the paragraphs 3 and 4 of the Order to the extent applicable.

As required by Section 143 (3) of the Act, we report that:

- a. we have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit;
- b. in our opinion, proper books of account, as required by law, have been kept by the Company, so far as appears from our examination of those books;
- c. the Balance Sheet, Statement of Profit and Loss and Cash Flow Statement dealt with by this Report are in agreement with the books of account;
- d. in our opinion, the Balance Sheet, Statement of Profit and Loss and Cash Flow Statement comply with the Accounting Standards referred as above.
- e. On the basis of written representations received from the directors as on 31<sup>st</sup> March 2024, and taken on record by the Board of Directors, none of the directors is disqualified as on 31<sup>st</sup> March 2023, from being appointed as a director in terms of section 164(2) of the Act.

Place: Nagpur

Date: 11/07/2024

UDIN : 24044161BKAKFI8224



**P N GUPTA**  
**Chartered Accountant**

A handwritten signature in blue ink, appearing to be "P. N. Gupta".

**Proprietor**  
**(Mem. No.044161)**

**STATEMENT REFERRED TO IN PARAGRAPH ABOVE OF MY REPORT OF EVEN DATE**

1. a) A) The Company has maintained proper records showing full particulars including quantitative details and situation of fixed assets on the basis of information available.  
B) The Company is not having any intangible assets as on the date.  
b) According to the information and explanations given to me, the fixed assets have been physically verified by the management during the year in a phased periodical manner which, in my opinion, is reasonable, having regard to the size of the Company and nature of the assets. No material discrepancies were noticed on such verification.  
c) The title deeds of all the immovable properties held by the company are in the name of the company.  
d) The Company has not revalued its property, Plant and Equipment (Including right to use) or intangible assets during the year ended 31<sup>st</sup> March 2024  
e) There are no proceedings initiated or are pending against the company for holding any Benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder.
2. a) As explained, the inventories have been physically verified by the management at reasonable intervals during the year. In my opinion, the frequency of such verification is reasonable having regard to the size of the Company and the nature of its business.  
b) The Company has not been sanctioned, any time during the year, working capital limits in excess of five crores, in aggregate, from banks or financial institutions on the basis of security of current assets.
3. The Company has not made any investments, 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 accordingly, the requirement to report on clause 3(iii) is not applicable to the Company.
4. In our opinion & according to the information and explanations given to us, the Company has complied with the provisions of Section 185 and 186 of the Act, with respect to the loans and investments made.
5. The company has not accepted any public deposits.
6. The company is not required to maintain Cost Records as per the provisions of companies Act. 2013.
7. a) According to the information and explanations given to us, there are no undisputed statutory dues payable in respect of Provident Fund, Investor Education and Protection Fund, Employees State Insurance, Sales-Tax, Wealth Tax, Custom Duty, Excise



Duty, Cess and GST which are outstanding as at 31.03.2024 for a period of more than six months from the date they became payable.

- b) According to the information and explanations given to us and the records of the company examined by us, there are no outstanding dues of Income Tax, Sales Tax, GST, Custom Duty, Excise Duty, Service Tax or Value Added Tax that have not been deposited on account of any disputes.
8. The Company has not surrendered or disclosed any transaction, previously unrecorded in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year. Accordingly, the requirement to report on clause 3(viii) of the Order is not applicable to the Company
9. a) According to the information and explanations given to me the company has not defaulted in repayment of dues to a financial institution or bank.
- b) The Company has not been declared willful defaulter by any bank or financial institution or government or any government authority
- c) During the year the company has not applied for any term loan.
- d) According to the information and explanations given to me, no funds raised on long - term basis have been used for short term investment and vice a versa
- e) On an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures. Accordingly, the requirement to report on clause 3(ix)(e) of the Order is not applicable to the Company and hence not reported upon
- f) The Company has not raised any loans during the year on the pledge of securities held in its subsidiaries, joint ventures r associate companies.
10. a) The company has not raised any money by way of public issue
- b) The company has not made any preferential allotment or private placement of shares or convertible debentures during the year under audit.
11. a) According to the information and explanations given to me, no fraud on or by the Company has been noticed or reported during the year.
- b) During the year, no report under sub-section (12) of section 143 of the Companies Act, 2013 has been filed by cost auditor/ secretarial auditor or by us in

Form ADT – 4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

- c) The Company is not required to make and does not have Whistle Blower Policy. Accordingly, the requirement to report on clause 3(xi)(c) is not applicable to the Company

The Company is not a Nidhi Company, Hence the requirement of items (xii) of paragraph 4 is not applicable to the company.

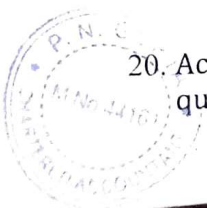


12. a) According to the information and explanations given to us and based on our examination of the records of the company, the transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, 2013 where applicable and the details of such transactions have been disclosed in the Financial Statements, as required by the applicable accounting standards
13. a) The company is having internal Audit system which is commensurate with the size of Company and the nature of its business
- b) The internal audit reports of the Company issued till the date of the audit report, for the period under audit have been considered by us.
14. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with him. Accordingly, paragraph 3(xv) of the Order is not applicable.
15. The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, the requirement to report on clause 3(xvi) is not applicable to the Company.
16. The Company has not incurred cash losses in the current year.
17. There has been no resignation of the statutory auditors during the year and accordingly requirement to report on Clause 3(xviii) of the Order is not applicable to the Company.
18. On the basis of the financial ratios disclosed in No 26(xvii), to the standalone financial statements, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the standalone financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that Company is not 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 we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due

19. a) In respect of other than ongoing projects, there are no unspent amounts that are required to be transferred to a fund specified in Schedule VII of the Companies Act (the Act), in compliance with second proviso to sub section 5 of section 135 of the Act.
- b) There are no unspent amounts in respect of ongoing projects, that are required to be transferred to a special account in compliance of provision of sub section (6) of section 135 of Companies Act.

20. According to the information and explanations given to me, there not have been any qualifications or adverse remarks from the respective auditors during the year.



Place: Nagpur

Date: 11/07/2024

UDIN : 24044161BKAKFI8224



**P N GUPTA**  
**Chartered Accountant**

**Proprietor**  
**(Mem. No.044161)**

DIFFUSION SUPER CONDITIONING SERVICES PVT. LTD.

NOTES OF SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO THE ACCOUNTS FORMING PART OF STATEMENTS OF ACCOUNTS AS ON 31.03.2024

SIGNIFICANT ACCOUNTING POLICIES:

1. BASIS OF ACCOUNTING:

The Company follows the mercantile system of accounting. The accounts are prepared on historical cost basis, as a going concern, and are consistent with generally accepted accounting principles.

Significant items of Income & Expenditure are accounted for on accrual basis unless otherwise specifically stated.

Some other revenue expenses, the benefit from which is to accrue over an enduring length of time, are treated as Deferred Revenue Expenditure and appropriate portion thereof has been charged to Profit & Loss Account.

2. REVENUE RECOGNITION:

Revenue from the sale of goods are recognized upon passage of title to the customers which generally coincides with their delivery.

3. FIXED ASSETS & DEPRECIATION:

Fixed Assets are stated at cost net of CENVAT / Value Added Tax, rebates, less accumulated depreciation except Land & Site Development which is stated at cost.

Depreciation is provided on Written Down Value Method under Schedule II of Companies Act, 2013.

4. INVENTORIES:

Inventories are valued as follows: -

a) Finished Goods	-	At Cost
b) Raw Material & Packing Material	-	At Cost

5. PROVISION FOR CURRENT AND DEFERRED TAX

Provision for current tax is not made by the company during the year. Deferred tax resulting from "timing differences" between taxable and accounting income is accounted for using the tax rates that are enacted or substantively enacted as on the balance sheet date. The deferred tax asset is recognized and carried forward only to the extent that there is a reasonable / virtual certainty that the asset will be realized in future.

6. MISCELLANEOUS EXPENDITURE:

All Expenditure, the benefit of which is spread over a number of years, are grouped here and are not amortized over a period due to the loss incurred during the year.

7. CONTINGENT LIABILITIES:

Contingent Liabilities are generally not provided for in the books of account. It was informed that the company does not foresee any contingent liability.

8. GRANTS/SUBSIDIES:



Capital Investment subsidy received under the Central/State Investment incentive scheme is credited to Capital Investment Subsidy A/c under Reserve and Surplus and treated as part of shareholders funds.

**B. NOTES ON ACCOUNTS:**

9. There is no unsecured loan during the current financial Year.
10. Cash in hand as on 31.03.2024 could not be physically verified hence I have relied on the certificate from the management of the Company in this matter.
11. As per information and explanation given to me, there are no prior period items and change in accounting policies which affects the Balance Sheet and Profit & Loss Account materially.
12. On the basis of information available, the company does not owe sum exceeding Rs. 1.00 Lacs or interest as on 31<sup>st</sup> March 2024 for more than 30 days to any Small-Scale Industrial Undertaking. Since, the status of the suppliers cannot be exactly ascertained reporting in this regard is made on oral information received.
13. In the opinion of the board, the current assets, loans and advances are approximately of the value stated, if realized in the ordinary course of business and provision for all known liabilities is made in the accounts.
14. As explained to me, no provision for gratuity is made in the accounts as none of the employees have completed the qualifying period of service.
15. Balances of all the Sundry Debtors, Sundry Creditors are subject to Confirmation.
16. The closing stock has been valued as taken and certified by the management.  
The valuation of finished goods is made at cost
17. Managerial Remuneration was paid during the year.
18. a) Previous year figures have been regrouped / rearranged wherever considered necessary.  
b) Figures in brackets, as shown above, indicate previous year figures.

Signature to Notes '1' to '18'

**As per my Report of even date attached**

**Place: Nagpur**

**Date: 11/07/2024**

**UDIN : 24044161BKAKFI8224**



**P N GUPTA**  
**Chartered Accountant**

A handwritten signature in blue ink, appearing to be "P. N. Gupta".

**Proprietor**  
**( Mem. No. 044161 )**



**DIFFUSION SUPER CONDITIONING SERVICES PVT. LTD.**  
**BALANCE SHEET AS AT 31ST MARCH 2024**

(Rs.)

PARTICULARS	Note No.	As at 31.03.2024	As at 31.03.2023
<b>I. ASSETS</b>			
<b>1) Non Current Assets</b>			
(a) Property, Plant and Equipment	2	0.06	0.10
(b) Capital Work in Progress		-	-
(c) Intangible Assets		-	-
(d) Intangible Assets under Development		-	-
(e) Financial Assets		-	-
(i) Other Financial Assets		-	-
(ii) Investments	3	39.19	39.79
(f) Non Current Tax Assets (Net)		-	-
(g) Deferred Tax Assets (Net)		0.03	0.25
(h) Other Non Current Assets		-	-
		<b>39.28</b>	<b>40.14</b>
<b>2) Current Assets</b>			
(a) Inventories	4	-	-
(b) Financial Assets		-	-
(i) Investments		-	-
(ii) Trade Receivables	5	223.47	132.21
(iii) Cash and Cash Equivalents	6	69.13	26.73
(iv) Bank Balances other than (iii) above		-	-
(v) Loans	7	2.79	0.81
(vi) Other Financial Assets		-	-
(c) Current Tax Assets (Net)	8	3.50	-
(d) Other Current Assets	9	1.76	-
		<b>300.65</b>	<b>159.75</b>
<b>3) Assets Held for Sale</b>			
		-	-
<b>TOTAL ASSETS</b>		<b>339.93</b>	<b>199.89</b>
<b>II. EQUITY AND LIABILITIES</b>			
<b>EQUITY</b>			
(a) Equity Share Capital	10	3.80	3.80
(b) Other Equity	11	101.41	76.78
		<b>105.21</b>	<b>80.58</b>
<b>LIABILITIES</b>			
<b>1) Non Current Liabilities</b>			
<b>(a) Financial Liabilities</b>			
(i) Borrowings		-	-
(ia) Lease Liabilities		-	-
(ii) Other Financial Liabilities		-	-
(b) Provisions		-	-
(c) Deferred Tax Liabilities (Net)	12	-	-
<b>2) Current Liabilities</b>			
<b>(a) Financial Liabilities</b>			
(i) Borrowings		-	-
(ia) Lease Liabilities		-	-
(ii) Trade Payables	13	-	-
Total Outstanding dues of Micro Enterprises and Small Enterprises		0.31	1.57328
Total outstanding dues of Creditors other than Micro enterprises and Small Enterprises		228.05	111.4862286
(iii) Other Financial Liabilities		-	-
(b) Other Current Liabilities	14	1.09	1.09
(c) Provisions	15	5.26	5.15
		<b>234.72</b>	<b>119.30</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>339.93</b>	<b>199.89</b>

Significant Accounting Policies  
Notes to the Financial Statements

1  
2 to 22

For and on behalf of Board of Directors

*Prashant Garg*

**PRASHANT GARG**  
DIRECTOR  
Place: Nagpur  
Date: 11/07/2024  
UDIN : 24044161BKAKF18224

*Neelu P. Garg*

**NEELU P. GARG**  
DIRECTOR



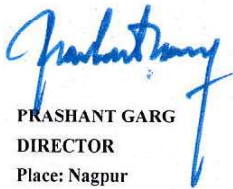
As per our Report of even date attached.  
For P. N. GUPTA  
CHARTERED ACCOUNTANTS

*P. N. Gupta*  
**P. N. GUPTA**  
PROPRIETOR  
M. No. 044161

**DIFFUSION SUPER CONDITIONING SERVICES PVT. LTD.**  
**STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED 31ST MARCH, 2024**


		(Rs.)	
PARTICULARS	Note No.	For the period ended 31.03.2024	For the year ended 31.03.2023
1 Revenue from Operations	16	968.96	525.41
2 Other Income	17	3.03	4.11
3 <b>Total Income (1+2)</b>		<b>971.99</b>	<b>529.52</b>
4 <b>Expenses</b>			
Cost of Materials Consumed	18	922.17	444.74
Changes in Inventories of Finished Goods, Work in Progress and Stock in Trade	19	-	53.94
Employee Benefits Expense	20	2.37	1.65
Finance Costs		0.14	0.23
Depreciation and Amortisation Expense		0.03	-
Other Expenses	21	18.25	18.14
<b>Total Expenses</b>		<b>942.96</b>	<b>518.69</b>
5 <b>(Loss) / Profit Before Exceptional Items and Tax (3-4)</b>		<b>29.03</b>	<b>10.83</b>
6 Exceptional Items		-	-
7 <b>(Loss) / Profit Before Tax (5-6)</b>		<b>29.03</b>	<b>10.83</b>
8 <b>Tax Expenses :</b>			
Deferred Tax	12	0.22	0.05
Current Tax		4.18	2.68
Income Tax for Earlier Years		4.40	2.73
9 <b>Profit for the Period (7-8)</b>		<b>24.63</b>	<b>8.10</b>
10 <b>Other Comprehensive Income</b>			
(i) <b>Items that will not be reclassified to profit or loss</b>			
Remeasurement Gains / (Losses) on Defined Benefit Plans		-	-
Tax Effect on above		-	-
(ii) <b>Items that will be reclassified to profit or loss</b>		-	-
<b>Total Other Comprehensive Income (Net of Tax)</b>		<b>-</b>	<b>-</b>
<b>Total Comprehensive Income for the Period (9+10)</b>		<b>24.63</b>	<b>8.10</b>
11 <b>Earnings per Equity Share of Rs. 10/- each</b>	22		
Basic (Rs.)		648.11	213.14
Diluted (Rs.)		648.11	213.14
Significant Accounting Policies	1		
Notes to the Financial Statements	2 to 22		

For and on behalf of Board of Directors

  
**PRASHANT GARG**  
 DIRECTOR  
 Place: Nagpur

Date: 11/07/2024

UDIN : 24044161BKAKFI8224

  
**NEELU P. GARG**  
 DIRECTOR



As per our Report of even date attached.

For P. N. GUPTA  
 CHARTERED ACCOUNTANTS

  
**P. N. GUPTA**  
 PROPRIETOR

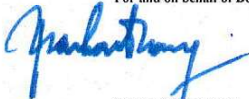
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**DIFFUSION SUPER CONDITIONING SERVICES PVT. LTD.**  
**STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 31st MARCH 2024**

PARTICULARS	For the year ended 31.03.2024	(Rs.) For the year ended 31.03.2023
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
(Loss) / Profit before Tax as per the Statement of Profit and Loss	29.03	10.83
<b>ADJUSTED FOR</b>		
Depreciation and Amortisation Expense	0.03	-
Exceptional Items (Refer Note No. 2.01)	-	-
(Gain)/Loss on Sale / Discard of Property, Plant and Equipment (Net)	-	-
Impairment provision of Capital Work-In-Progress	-	-
Loss on Financial Instruments measured at Fair Value through Profit or Loss (Net)	-	-
Account Written Back	-	-
Interest Income	(0.14)	(1.03)
Profit on Sale of Current Investment	(2.00)	(0.33)
Finance Costs	0.14	0.23
Unrealised loss on Foreign Currency Transaction (Net)	-	-
Bad Debts / Advances written off (Net of reversal)	-	(1.16)
Provision for Credit Impaired Trade Receivables / Advances	-	-
Provision for Expected Credit Loss on Trade Receivables	-	-
<b>OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES</b>	<b>27.05</b>	<b>8.54</b>
<b>ADJUSTMENTS FOR</b>		
Trade and Other Receivables	(91.26)	31,285.99
Inventories	-	53.94
Current Liabilities	-	0,271.95
trade payable	115.30	-96,218.86
short loans and advance	(1.98)	10,134.04
short term provisions	0.11	1,801.94
other non current assets	(1.76)	-20,388.09
<b>CASH GENERATED FROM OPERATIONS</b>	<b>47.48</b>	<b>(10.63)</b>
Direct Taxes (Paid) / Refund	(3.50)	(2.68)
<b>NET CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>43.98</b>	<b>(13.31)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Property, Plant and Equipment and Intangible Assets	-	-
Sale of investments	0.60	-
profit Sale of Investments	2.00	0.33
Interest Income	0.14	1.03
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<b>2.75</b>	<b>1.36</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Repayment of Lease Liability	-	-
Repayment of Non Current Borrowings	-	-
Finance Costs	-	-
Margin Money (Net)	-	-
<b>NET CASH USED IN FINANCING ACTIVITIES</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>46.72</b>	<b>(11.95)</b>
<b>CASH AND CASH EQUIVALENTS (OPENING BALANCE)</b>	<b>26.73</b>	<b>40,641,697.77</b>
Less : Amount transferred to Bank Balances Other Than Cash & Cash Equivalents	-	-
<b>NET CASH AND CASH EQUIVALENTS (OPENING BALANCE)</b>	<b>26.73</b>	<b>40.64</b>
Effect of Exchange rate on Cash and Cash Equivalents	-	-
Balance of Cash and Cash Equivalents	69.13	26.73
<b>CASH AND CASH EQUIVALENTS (CLOSING BALANCE) (Refer Note No. 10.01)</b>	<b>69.13</b>	<b>26.73</b>

- (i) The above Statement of Cash Flows has been prepared under the "Indirect Method" as set out in Ind AS - 7 "Statement of Cash Flows".  
(ii) Figures in brackets indicate Outflows.  
(iii) Previous Year's figures have been regrouped / rearranged wherever necessary to make them comparable with those of current year.

For and on behalf of Board of Directors



**PRASHANT GARG**  
DIRECTOR  
Place: Nagpur  
Date: 11/07/2024



**NEELU P. GARG**  
DIRECTOR



As per our Report of even date attached.

For P. N. GUPTA  
CHARTERED ACCOUNTANTS



**P. N. GUPTA**  
PROPRIETOR  
M. No. 044161

**DIFFUSION SUPER CONDITIONING SERVICES PVT. LTD.**  
**Notes forming part of the Ind AS financial statements (continued)**  
**(All amounts in rupees Million, unless otherwise stated)**

**Ratio Analysis**

Sr No.	Ratio Analysis	Numerator	Denominator	31-Mar-24	31-Mar-23
1	Current Ratio	Current Assets	Current Liabilities	1.28	1.34
2	Debt Equity Ratio	Total Liabilities	Shareholder's Equity	-	-
3	Debt Service Coverage Ratio	Earnings available for	Debt Service	-	-
4	Return on Equity Ratio	Profit After Tax	Avg. Shareholders Equity	0.27	0.00
5	Inventory Turnover Ratio	Net Sales	Average Inventory	-	-
6	Trade Receivables Turnover Ratio	Net Credit Sales	Average Trade Receivables	5.45	0.00
7	Trade Payables Turnover Ratio	Total Purchases	Average Trade Payables	5.40	0.00
8	Net Capital Turnover Ratio	Net Sales	Average Working Capital	18.22	0.00
9	Net Profit Ratio	Profit After Tax	Net Sales	2.54%	1.54%
10	Return on Capital employed	EBIT	Capital Employed	23.54%	10.33%
11	Return on Investment	Profit After Tax	Total Equity	23.41%	10.05%

**Explanation :**

**Total Debt** represents Current Borrowings + Non Current Borrowings.

**Shareholders Equity** represents Equity Share Capital + Other equity

**Earnings available for debt service** represents Profit Before Tax + Depreciation and Amortizations + Interest on Debt + Loss on Sale of Fixed Assets.

**Debt Service** represents Interest on Debt + Scheduled Principal Repayment of Non Current Borrowings

**Net Sales** represents Domestic Sales + Scrap Sales

**Capital Employed** represents Total Equity + Borrowings



**Related Party****Holding Company :-**  
**Director**Diffusion Engineers Limited  
Chitra Garg

	<b>2023-2024</b>
<b>Sales</b>	
Diffusion Engineers Limited	7.47
<b>Purchase</b>	
Diffusion Engineers Limited	916.51
<b>Trade Receivable</b>	
Diffusion Engineers Limited	-
<b>Trade Payable</b>	
Diffusion Engineers Limited	228.05
<b>Remuneration</b>	
Chitra Garg	17.14



**DIFFUSION SUPER CONDITIONING SERVICES PVT. LTD.**  
**STATEMENT OF CHANGES IN EQUITY FOR THE PERIOD ENDED 31ST MARCH, 2024**

**A. EQUITY SHARE CAPITAL**

PARTICULARS	(Rs.)			
	Balance as at 01.04.2022	Changes during the year	Balance as at 31.03.2023	Balance as at 31.03.2024
Equity Share Capital	3.80	0.00	3.80	3.80

**B. OTHER EQUITY**

PARTICULARS	Equity Component of Financial Instruments	Reserves and Surplus					Retained Earnings	Revaluation Reserve	Item of Other Comprehensive Income Remeasurements of Defined Benefit Plans	Total
		Capital Reserve	Securities Premium	General Reserve	Capital Redemption Reserve	Total				
Balance as at 1st April, 2022						68.68403			68.68	
Less: Converted to Equity Shares									-	
Add: Issue of Equity Shares on Preferential Basis						8.10			8.10	
Total Comprehensive Income for the year						76.78			76.78	
Balance as at 31st March, 2023						76.78			76.78	
Balance as at 1st April, 2023	0.00		0.00			0.00	0.00		0.00	
Total Comprehensive Income for the period						24.63			24.63	
Balance as at 31st March, 2024						101.41			101.41	

For and on behalf of Board of Directors



Particulars	31.03.24	31.03.23
<b>Surplus in the statement of profit and loss</b>		
Balance as per last financial statement	76.78	68.68
Net Profit for the year	24.63	8.10
Closing Balance	101.41	76.78
Other Items of Other Comprehensive Income		
Balance as per last financial statements	-	-
Adjustments for the period	-	-
Closing Balance	-	-
<b>Total reserves and Surplus</b>	<b>101.41</b>	<b>76.78</b>



NOTE : 2  
PROPERTY, PLANT AND EQUIPMENT

PARTICULARS	(Rs.)										
	Leasehold Land	Freehold Land	Buildings	Railway Siding	Plant and Equipment	Leasehold Plant and Equipment	Office Equipment	Furniture and Fixtures	Intangible Assets	Right to Use Assets (Office Building)	Total
<b>COST / DEEMED COST</b>											
Balance as at 1st April, 2022	-	-	-	-	0.06	-	-	-	0.03	-	0.10
Additions	-	-	-	-	-	-	-	-	-	-	-
Disposals / Adjustments	-	-	-	-	-	-	-	-	-	-	-
Transfer to Assets Held for Sale	-	-	-	-	-	-	-	-	-	-	-
Balance as at 31st March, 2023	-	-	-	-	0.06	-	-	-	0.03	-	0.10
Additions	-	-	-	-	-	-	-	-	-	-	-
Disposals / Adjustments	-	-	-	-	-	-	-	-	-	-	-
Balance as at 31st March, 2024	0.00	0.00	0.00	0.00	0.06	0.00	0.00	0.00	0.03	0.00	0.10
<b>ACCUMULATED DEPRECIATION / IMPAIRMENT</b>											
Depreciation and Amortisation Balance as at 1st April, 2022	-	-	-	-	-	-	-	-	-	-	-
Impairment Balance as at 1st April, 2022	-	-	-	-	-	-	-	-	-	-	-
Depreciation Expense for the year	-	-	-	-	-	-	-	-	-	-	-
Disposals / Adjustments	-	-	-	-	-	-	-	-	-	-	-
Transfer to Assets Held for Sale	-	-	-	-	-	-	-	-	-	-	-
Depreciation and Amortisation Balance as at 31st March, 2023	-	-	-	-	-	-	-	-	-	-	-
Impairment Balance as at 31st March, 2023	-	-	-	-	-	-	-	-	-	-	-
Depreciation Expense for the period	-	-	-	-	-	-	-	-	0.03	-	0.03
Disposals / Adjustments	-	-	-	-	-	-	-	-	-	-	-
Depreciation and Amortisation Balance as at 31st December 2023	-	-	-	-	-	-	-	-	0.03	-	0.03
Impairment Balance as at 30th September, 2022	-	-	-	-	-	-	-	-	-	-	-
<b>NET CARRYING VALUE</b>											
Balance as at 31st March, 2023	-	-	-	-	0.06	-	-	-	0.03	-	0.10
Balance as at 31st March 2024	-	-	-	-	0.06	-	-	-	-	-	0.06

- 2.01 Buildings include cost of building aggregating to Rs. 125.82 lakhs (Previous Year : Rs. 125.82 lakhs) constructed on Land, ownership of which does not vest with the Company.  
2.02 Property, Plant and Equipment include assets pledged as security. (Refer Note No. 18 and 22)  
2.03 Refer Note No. 35D for disclosure of contractual commitments for the acquisition of Property, Plant and Equipment.  
2.04 Additions to Buildings and Plant and Equipment include Borrowing Cost of Rs. Nil (Previous Year : Rs. Nil).

2.01 CAPITAL WORK-IN-PROGRESS INCLUDES :	(Rs.)	
	As at 31.03.2024	As at 31.03.2023
Building under Construction		
Plant and Equipment under installation		
Pre-operative Expenses (Refer Note No. 2.02)		
Impairment		
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>

- 2.02 Pre-operative Expenses  
Details of Pre-operative Expenses included as part of Capital Work-in-Progress and Intangible Assets under Development are as under:

Particulars	(Rs.)	
	31.03.2024	31.03.2023
Opening Stock of Pellet	-	-
Raw Materials Consumed	-	-
Consumables, Stores and Spares Consumed	-	0.00
Power and Fuel	-	-
Employee Benefits Expense	-	-
Repairs and Maintenance - Others	-	-
Rent	-	-
Rates and Taxes	-	-
Travelling and Conveyance	-	-
Loading, Unloading and Freight	-	-
Legal and Professional Charges	-	-
Insurance	-	-
Miscellaneous Expenses	-	-
Depreciation	-	-
Finance Costs	-	-
Less : Miscellaneous Income	-	-
Less : Interest Received	-	-
Sales	-	-
Stock of Trial run production	-	-
Cost of Trial run product transfer to other plant	-	-
Pre-operative Expenses for the year	-	-
Pre-operative Expenses upto Previous Year	-	-





Less : Charged to the Statement of Profit and Loss

TOTAL

0.00

0.00

- 
- 2.03 The Ministry of Coal (MOC) had invoked Bank Guarantee (BG) of Rs. 1000.00 Lakhs for delay in start of production of Moitra Coal Block, Jharkhand. The Company had challenged the
- 2.04 The Company had filed Mining Lease applications for Rowghat Iron Ore Deposit, Bastar, Chhattisgarh. The Chhattisgarh State Government (SG) had rejected the same by a common order. Subsequently in 2012, SG filed a fresh complaint containing the same allegations before the Chief Vigilance Commission (CVC). The Central Bureau of Investigation (CBI) on the
- 2.05 In the Previous years, the Directorate of Enforcement had provisionally attached the Plant and Machinery under installation at Dagori Integrated steel plant situated at Bilha, Bilaspur. The Adjudicating Authority had confirmed the above both provisional attachments. Subsequently the Appellate Authority stayed both the attachments on an appeal filed by the Company.
- 2.06 In addition to the above, during the financial year, after completion of investigation CBI had filed Charge-Sheet against the Company and Mr. Ramesh Jayaswal, Jt. Managing Director. On 30th May, 2019, the Special CBI Court, New Delhi, took cognizance of the matter and issued summons against the Company and Mr. Ramesh Jayaswal - JMD. The summons were. The Company strongly refutes all the allegations. The Company believes it has a good case on merits, is exploring all possible legal remedies and is confident that the Company and Mr
- 2.07 During the year active development of project of DRI and Captive Power Plant at Bilaspur, Chhattisgarh remained suspended and accordingly the Company has not capitalised Borrowing
- 2.08 As per the impairment policy, the Company has carried out an impairment test in accordance with the Indian Accounting Standards (Ind AS) 36 - 'Impairment of Assets' and found that the
- 2.09 During the year, the Deputy Collector Land Acquisition (General) Nagpur has compulsorily acquired the Company's land under the National Highway Act, 1956. Cost of the land is Rs.



NOTE : 0  
INTANGIBLE ASSETS \*

PARTICULARS	(Rs.)				
	Software	Technical Know-How	Indefeasible Right to Use	Mining Rights	Total
<b>COST / DEEMED COST</b>					
As as 1st April, 2015	0.0013295	0.0064221	0.0343729	0.0364001	0.08
As as 1st April, 2015	0.0008578	0.00305	0.0052774	0.007562	0.02
Balance as at 1st April, 2022					0.00
Additions					-
Disposals / Adjustments					-
Ind AS Adjustment					0.00
<b>Balance as at 31st March, 2023</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Additions					-
Disposals / Adjustments					-
Ind AS Adjustment					0.00
<b>Balance as at 31st March, 2024</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.03</b>
<b>ACCUMULATED AMORTISATION</b>					
Balance as at 1st April, 2022					0.00
Amortisation Expense for the year					0.00
Disposals / Adjustments					-
<b>Depreciation and Amortisation Balance as at 31st March, 2023</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Amortisation Expense for the period					0.03
Disposals / Adjustments					-
Ind AS Adjustment					0.00
<b>Balance as at 31st March, 2024</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.03</b>
<b>NET CARRYING VALUE</b>					
Balance as at 1st April, 2015	0.00	0.00	0.00	0.00	0.00
Balance as at 31st March, 2023	0.00	0.00	0.00	0.00	0.00
Balance as at 31st March, 2024	0.00	0.00	0.00	0.00	0.00

- \* Internally generated
- \* Other than internally generated

3.01 The carrying value (Gross Block less accumulated amortisation) as on 1st April, 2015 of the Intangible Assets is considered as a deemed cost on the date of transition.

3.01 Indefeasible Right to Use represents the cost incurred by the Company for the exclusive right of usage of certain pieces of land during the contract period.

3.01 INTANGIBLE ASSETS UNDER DEVELOPMENT :	(Rs.)	
	As at 31.03.2024	As at 31.03.2023
Mining Rights		
Software Under Development		
Pre-operative Expenses (Refer Note No. 2.02)		
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>

3.02 In accordance with the Indian Accounting Standard (Ind AS)- 36 on "Impairment of Assets", the Management during the year carried out an exercise of identifying the assets that may have



**NOTE : 3**  
**NON CURRENT INVESTMENTS**

PARTICULARS	As at	
	31.03.2024	31.03.2023
National Saving Certificate	0.13	0.13
Investment in Nowelco Industries Pvt Ltd	15.00	15.00
SBI LIQUID REG.GROTH FUND	23.58	22.01
Franklin Templeton family	0.48	2.65
<b>TOTAL</b>	<b>39.19</b>	<b>39.79</b>

**NOTE : 4**  
**INVENTORIES**

PARTICULARS	As at	
	31.03.2024	31.03.2023
Raw Materials	-	-
Raw Materials-in-Transit	-	-
Work-in-Progress	-	-
Finished Goods	-	-
Finished Goods-in-Transit	-	-
Stock in Trade	-	-
Stores, Spares and Consumables	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>



**NOTE : 5**  
**TRADE RECEIVABLES**  
*(Unsecured)*

PARTICULARS	(Rs.)	
	As at 31.03.2024	As at 31.03.2023
Trade Receivable		
S. P. Agro Industries	0.07	0.07
Mahalaxmi Trading Co Ltd	0.14	0.14
R. B. Technocraft & Reclaimer	5.30	5.30
Systems India Dhilai	0.10	-
Tirth Agency, Valsad	0.03	0.03
Humboldt Wedag India Pvt. Ltd.	217.78	126.62
Vibhabharti Construction	0.05	0.05
	-	-
	<u>223.47</u>	<u>132.21</u>
Less : Provision for Credit Impaired	-	-
Less : Provision for Expected Credit Loss	<u>223.47</u>	<u>132.21</u>
<b>TOTAL</b>	<u><u>223.47</u></u>	<u><u>132.21</u></u>

**Trade Receivables ageing schedule: As at 31st March,2024**

Particulars	Outstanding for following periods from due date of payment			
	Less than 1 year	1-2 years	More than 3 years	Total
(i) Undisputed Trade receivables -considered good	217.78	-	5.69	223.47
(i) Undisputed Trade receivables -considered doubtful	-	-	-	-
(iii) Disputed trade receivables considered good	-	-	-	-
(iv) Disputed trade receivables considered doubtful	-	-	-	-

223.47



NOTE : 6  
CASH AND CASH EQUIVALENTS

PARTICULARS	(Rs.)	
	As at 31.03.2024	As at 31.03.2023
In Fixed Deposit Accounts	21.31	21.31
Bank Balance	47.82	5.41
Cash on hand	0.00	0.00
<b>TOTAL</b>	<b>69.13</b>	<b>26.73</b>



NOTE : 7

**SHORT TERM LOANS AND ADVANCES**

*(Unsecured, Considered Good unless stated otherwise)*

PARTICULARS	(Rs.)	
	As at 31.03.2024	As at 31.03.2023
Advance TDS deposited		0.23
TCS Receivable	0.65	
TDS Receivable	2.14	0.58
	<u>2.79</u>	<u>0.81</u>
	<u>-</u>	<u>-</u>
	<u>2.79</u>	<u>0.81</u>
<b>TOTAL</b>	<u><u>2.79</u></u>	<u><u>0.81</u></u>

NOTE : 8

**CURRENT TAX ASSETS (NET)**

PARTICULARS	(Rs.)	
	As at 31.03.2024	As at 31.03.2023
Advance Payment of Income-Tax (Net)	3.5	0
	<u>3.50</u>	<u>-</u>
<b>TOTAL</b>	<u><u>3.50</u></u>	<u><u>-</u></u>



NOTE : 9  
OTHER CURRENT ASSETS

PARTICULARS	(Rs.)	
	As at 31.03.2024	As at 31.03.2023
Preliminary Expenses		
GST RECEIVABLE	1.76	0
Other Receivables*		
<b>TOTAL</b>	<b>1.76</b>	<b>0.00</b>

\* Mainly includes VAT Refund Receivable, Export Incentive and others.

NOTE : 10  
EQUITY SHARE CAPITAL

PARTICULARS	(Rs.)	
	As at 31.03.2024	As at 31.03.2023
<b>Authorised</b>		
5,00,0 (5000) Equity Shares of Rs.100/- each	5.00	5.00
	<b>5.00</b>	<b>5.00</b>
<b>Issued, Subscribed and Paid up</b>		
3800 (3800) Equity Shares of Rs.100/- each fully paid up	3.8	3.8
Less : Allotment Money Unpaid (from other than Directors)		
<b>TOTAL</b>	<b>3.80</b>	<b>3.80</b>



NOTE : 11  
OTHER EQUITY

PARTICULARS	(Rs.)	
	As at 31.03.2024	As at 31.03.2023
<b>Retained Earnings</b>		
Balance as per last Balance Sheet	76.78	68.68
Add : Profit for the period /Year	<u>24.63</u>	<u>8.10</u>
	<b>101.41</b>	<b>76.78</b>
<b>TOTAL</b>	<b><u>101.41</u></b>	<b><u>76.78</u></b>





NOTE : 12  
INCOME TAX

12.01 THE MAJOR COMPONENTS OF TAX (EXPENSES) / INCOME ARE AS FOLLOWS :

PARTICULARS	(Rs.)	
	For the period ended 31.03.2024	For the year ended 31.03.2023
<b>Recognised in the Statement of Profit and Loss</b>		
Deferred Tax - Relating to Origination and Reversal of Temporary Differences	0.22	0.05
Income Tax for Earlier Years		-
<b>Total Tax (Expenses) / Income</b>	<b>0.22</b>	<b>0.05</b>

12.02 Deferred Tax Liabilities / (Assets) relates to the followings :

Particulars	Balance Sheet		Statement of Profit and Loss Including OCI	
	As at 31.03.2024	As at 31.03.2023	For the period ended 31.03.2024	For the year ended 31.03.2023
Property, Plant and Equipment and Intangible Assets	0.24	0.25		0.05
Financial Instruments - Liabilities	-	-	-	-
Financial Instruments - Assets	(0.21)	-	-	-
Items disallowed under the Income Tax Act, 1961	-	-	-	-
Provision for Doubtful Debts/Expected Credit Loss	-	-	-	-
Provision for Non-moving Inventories	-	-	-	-
Unabsorbed Depreciation	-	-	-	-
Assets Retirement Obligations	-	-	-	-
Deferred Tax Assets not recognised	-	-	-	-
	<b>0.03</b>	<b>0.25</b>	<b>0.00</b>	<b>0.05</b>
Related to Other Comprehensive Income	-	-	-	-
<b>TOTAL</b>	<b>0.03</b>	<b>0.25</b>	<b>0.00</b>	<b>0.05</b>



**NOTE : 13**  
**TRADE PAYABLES**

PARTICULARS	(Rs.)	
	As at 31.03.2024	As at 31.03.2023
Trade Payables - Micro, Small and Medium Enterprises		
Laxmi Agency	295.00	
MAA Bamleshwari Enterprises	0.05	0.05
Spoton Logistics Pvt Ltd	120.06	120.06
Diffusion Engineers Limited	228.05	111.49
TCI Freight	0.03	0.03
P N Gupta	0.23	
TWIN TECH INDIA PVT LTD.	0.00	1.49
<b>TOTAL</b>	<b>643.42</b>	<b>233.12</b>

Particulars	Outstanding for following periods from due date of payment			
	Less than 1 year: 1-2 years	2-3 years	More than 3 years	Total
(i) MSME	22805414	0	0	#
(ii) Others		8429	0	0 #
(iii) Disputed dues- MSME	0	0	0	0 #
(iv) Disputed dues - Others	0	0	0	0 #

**NOTE : 0**  
**OTHERS CURRENT FINANCIAL LIABILITIES**

PARTICULARS	(Rs.)	
	As at 31.03.2024	As at 31.03.2023
Interest Accrued but not due on Borrowings		
Interest Accrued and due		
Advance against Share Application Money		
Creditors for Capital Goods		
Book Overdraft		
Bonus Payable		
Other Payables*		
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>

\* Mainly includes Provision for Expenses, Payable to Employees and Others

0.01 Represents the amount received from the Promoter entities towards the upfront Promoters Contribution as per the conditions under the proposed Debt Restructuring Scheme of the



NOTE : 14  
OTHER CURRENT LIABILITIES

PARTICULARS	(Rs.)	
	As at 31.03.2024	As at 31.03.2023
TDS Payable	1.09	1.09
Others*	-	-
<b>TOTAL</b>	<b>1.09</b>	<b>1.09</b>

\*Includes advance against Assets held for Sale

NOTE : 15  
CURRENT PROVISIONS

PARTICULARS	(Rs.)	
	As at 31.03.2024	As at 31.03.2023
CST	0.00	0.00
Provision for Income Tax	4.18	2.68
Commission payable to Directors	1.00	1.00
GST Payable	-	1.39
Audit Fees Payable	0.09	0.09
Other Provisions*	-	-
<b>TOTAL</b>	<b>5.26</b>	<b>5.15</b>



NOTE : 16  
REVENUE FROM OPERATIONS

PARTICULARS	(Rs.)	
	For the period ended 31.03.2024	For the year ended 31.03.2023
Sale of Products	968.96	525.41
Sale of Services / Job Work Income	-	-
Other Operating Revenues - Sale of Scrap	-	-
<b>TOTAL</b>	<b>968.96</b>	<b>525.41</b>

NOTE : 17  
OTHER INCOME

PARTICULARS	(Rs.)	
	For the period ended 31.03.2024	For the year ended 31.03.2023
Interest Income	0.14	1.03
Profit on Sales of Investment	2.00	0.33
P & F Charges	0.03	1.73
Round Off	-	1.01
NET GAIN FROM FINANCIAL INSTRUMENTS	0.85	-
<b>TOTAL</b>	<b>3.03</b>	<b>4.11</b>

NOTE : 18  
COST OF MATERIALS CONSUMED

PARTICULARS	(Rs.)	
	For the period ended 31.03.2024	For the year ended 31.03.2023
<b>Materials Consumed</b>		
Iron and Steel Scrap - here I am showing only purchases	922.17	444.74
Others		
<b>TOTAL</b>	<b>922.17</b>	<b>444.74</b>

16.01 Materials Consumed includes :

Particulars	(Rs.)			
	For the period ended 31.03.2024		For the year ended 31.03.2023	
	Percentage	Value	Percentage	Value
Imported	-			
Indigenous	100.00%	922.17	100.00%	444.74
	100.00%	922.17	100.00%	444.74

Purchase of Stock in Trade  
Iron and Steel Castings

OPENING+PURCHASES-CLOSING

TOTAL



0.00

0.00

NOTE : 19

CHANGES IN INVENTORIES OF FINISHED GOODS, WORK-IN-PROGRESS AND STOCK-IN-TRADE

(Rs.)

PARTICULARS	For the period ended 31.03.2024	For the year ended 31.03.2023
<b>Closing Inventories</b>		
Finished Goods	-	-
Finished Goods in Transit	-	-
Work-in-Progress	-	-
Stock in Trade	-	-
	<hr/>	<hr/>
<b>Opening Inventories</b>		
Finished Goods	-	53.94445
Finished Goods in Transit	-	-
Add : Transitional Impact of Ind AS 115	-	-
Work-in-Progress	-	-
Stock in Trade	-	-
	<hr/>	<hr/>
	-	53.94
<b>(Increase) / Decrease in Inventories</b>	<hr/>	<hr/>
<b>TOTAL</b>	<hr/> <hr/>	<hr/> <hr/>
	-	53.94



PARTICULARS	31.03.2024	31.03.2023
Interest Expenses on Financial Liabilities measured at Amortised Cost	0.14	0.21
Lease Finance Charges	-	
Other Borrowing Cost		0.018
<b>TOTAL</b>	<b>0.14</b>	<b>0.23</b>

**NOTE 20  
EMPLOYEE BENEFIT EXPENSES**

PARTICULARS	For the period ended 31.03.2024	For the year ended 31.03.2023
	In Rs.	Rs.
Salaries & Commission		
Wages	2.37	1.65
Commission to Directors		
<b>TOTAL</b>	<b>2.37</b>	<b>1.65</b>

**NOTE : 0  
DEPRECIATION AND AMORTISATION EXPENSE**

PARTICULARS	For the period ended 31.03.2024	For the year ended 31.03.2023
		(Rs)
Depreciation of Property, Plant and Equipment (Refer Note No. 2)		
Amortisation of Intangible Assets (Refer Note No. 3)	0.0324	-
<b>TOTAL</b>	<b>0.03</b>	<b>-</b>



NOTE : 21  
OTHER EXPENSES

PARTICULARS	(Rs)	
	For the period ended 31.03.2024	For the year ended 31.03.2023
<b>ADMINISTRATIVE EXPENSES</b>		
Legal and Professional Charges		0.022
		0
Printing & Stationary	0.005	0
Filing Fees	0.02884	0.01545
Payments to Auditors		0.08
Freight On Raw Material	0.2	0.29
Receivable written off		0
Professional Tax Paid	0.05	0.05
Income Tax Paid		0
Stamp Paper	0.056	0
Professional Charges	17.29284	16.4107
Accounts written off	-0.0000198	1.15952
Director medical expenses	0.38818	0
Short and excess	-0.10756	0
Audit fees payable	0.225	0
Tally Renwal Charges	0.108	0.108
	0	0
	<b>18.25</b>	<b>18.14</b>
	_____	_____
<b>TOTAL</b>	<b>18.25</b>	<b>18.14</b>



NOTE : 22  
EARNINGS PER SHARE

PARTICULARS	(Rs)	
	For the period ended 31.03.2024	For the year ended 31.03.2023
<b>Basic Earnings Per Share</b>		
Profit for the period	(A) 24.63	8.10
Weighted average number of Equity Shares (Nos.)	(B) 3800	3800
Basic Earnings Per Share of Rs.10/- each	Rs. (A) / (B) 648.11	213.14

