N.K. GUPTA AND COMPANY

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INDEPENDENT AUDITOR'S REPORT

To the Members of
ANVITH MACHINERY AND AUTOMATION PRIVATE LIMITED
Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying standalone financial statements of ANVITH MACHINERY AND AUTOMATION PRIVATE LIMITED (the "Company"), which comprise the Balance Sheet as at March 31, 2024, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows for the year ended on that date and a summary of significant accounting policies and other explanatory information (hereinafter referred to as the "standalone financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone 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 Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024 and its profit, total comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing ("SA"s) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone 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 ("ICAI") together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility and Sustainability Report, Corporate Governance and Shareholder's Information, but does not include the consolidated financial statements, standalone financial statements and our auditor's report thereon.

Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

PRIYANKA JAIN
M. No. 411051
Chartered Accountant

In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and those charged with Governance for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, including other comprehensive income, changes in equity and cash flows of the Company in accordance with the Ind AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone 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 standalone 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 of 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 standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone 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 standalone 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 Companies Act, 2013, 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 account 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 (AS) specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.



e) On the basis of the written representations received from the directors as on 31st March, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2024 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 with reference to financial statements of the Company and the operating effectiveness of such controls, we enclose herewith Annexure 'B' to this report in compliance of the provisions of section 143(3)(i) of the Companies Act, 2013.

g) With respect to the matter to be included in the Auditor's Report under section 197(16), 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.

h) 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:

i. The Company does not have any pending litigations which would impact its financial position.

ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

iv. (a) 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;

(b) 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

(c) Based on such audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material mis- statement.

(d) No dividend have been declared or paid during the year by the company.



v. Based on our examination, which included test checks, the Company has used accounting software (Microsoft D365) for maintaining its books of account for the financial year ended March 31, 2024 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with.

As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 1, 2023, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention is not applicable for the financial year ended March 31, 2024.

For NK GUPTA AND CO..
Chartered Accountants
FRN. 000475C

PLACE: GWALIOR
DATE: 01/09/2024
UDIN: 24411051BKFOIT4665

CA PRIYANKA JAIN
Partner
M. No. 411051

ANVITH MACHINERY AND AUTOMATION PVT. LTD.

502, Excel Imperial Estate, Sector-82 Tigaon Road, Faridabad Haryana 121002

CIN : U25209HR2021PTC094713

BALANCE SHEET AS ON 31.03.2024

(figures in Thousands)

	PARTICULARS	Note No.	31st March 2024	31st March 2023
A	**EQUITY AND LIABILITIES**			
1	**Shareholders' funds**			
	(a) Share capital	1	200.00	100.00
	(b) Reserves and surplus	2	6,671.75	2,765.26
	(b) Money Received against share warrents		-	-
2	**Share application money pending allotments**		-	-
3	**Non-current liabilities**			
	(a) Long-term borrowings	3	7,096.04	7,746.57
	(b) Other Long Term Liabilities		-	
	(c) Long term provision		-	
	(d)Deffered tax Liability		205.64	98.19
4	**Current liabilities**			
	(a) Short Term Borrowings	4	-	346.51
	(b) Trade payables			
	(A) total outstanding dues of micro enterprises and small enterprises	5	2,006.19	5,713.20
	(B) total outstanding dues of Creditors other than micro enterprises and small enterprises	6	4,124.87	198.38
	(c) Other current liabilities	7	114.38	252.84
	(d) Short-term provisions			
	TOTAL		**20,418.87**	**17,220.94**
B	**ASSETS**			
1	**Non-current assets**			
	(i) Property, Plant and Equipment	8	9,812.91	8,864.40
	(ii) Intangible assets		-	-
	(iii) Capital Work in progress		-	-
	(iv) Intangible Assets under Development		-	-
	(b) Non-current investments	9	-	-
	(c) Deferred Tax Assets		-	
	(d) Long term loans and Advances	10	190.00	190.00
	(e) Other Non Current Assets			
2	**Current assets**			
	(a) Current Investments		-	-
	(b) Inventories	11	3,639.90	4,898.87
	(c) Trade receivables	12	1,437.00	998.57
	(d) Cash and cash equivalents	13	761.79	163.13
	(e) Short-term loans and advances	14	4,458.93	2,105.88
	(f) Other Current Assets	15	118.35	0.09
	TOTAL		**20,418.87**	**17,220.94**
	See accompanying notes forming part of the	22		0.00

For NK GUPTA AND CO.
Chartered Accountants

CA Priyanka Jain
Partner
M.no.-411051

UDIN: 24411051BKEOIT4065

M/S N. K. GUPTA & CO. FRN 0004TBC Chartered Accountants

FOR ANVITH MACHINERY AND AUTOMATION PVT. LTD.

For Anvith Machinery and Automation Pvt Ltd

PRIYANKA AGARWAL (DIRECTOR) DIN: 07766342

SUSHILA AGARWAL (DIRECTOR) DIN: 09[illegible]

Place: FARIDABAD
Date: 01.09.2024

ANVITH MACHINERY AND AUTOMATION PVT. LTD.

502, Excel Imperial Estate, Sector-82 Tigaon Road, Faridabad Haryana 121002

CIN : U25209HR2021PTC094713

STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024

(figures in Thousands)

	Particulars	Note No.	31st March 2024 Rs.	31st March 2023 Rs.
I	**Revenue from operations (Net)**	16	42,781.95	46,943.76
	Revenue from operations (net)		**42,781.95**	**46,943.76**
II	Other Income	17	679.58	106.17
III	**Total Income (I+II)**		**43,461.53**	**47,049.92**
IV	**Expenses**			
	Cost of materials consumed	18	36,662.59	41,728.04
	Employee benefit expense	19	4,452.43	1,361.61
	Financial costs	20	888.27	428.09
	Depreciation and amortization expense		891.87	1,60,523.68
	Other expenses	21	5,703.44	1,646.47
	Total Expenses		**48,598.60**	**2,05,687.88**
V	**Profit before exceptional and extraordinary item and tax**		**(5,137.06)**	**(1,58,637.96)**
VI	**Exceptional Items**		-	-
VII	**Profit before extraordinary iteam and tax**		(5,137.06)	(1,58,637.96)
VIII	**Extraordinary Iteams**			-
IX	**Profit before Tax**		(5,137.06)	(1,58,637.96)
X	**Tax Expense:**			
	(a) Current tax expense			1,95,457.14
	(b) Deferred tax		107.46	87,925.62
XI	**Profit / (Loss) for the period from continuing operations**		(5,244.52)	(4,42,020.72)
XII	**Profit / (Loss) from discontinuing operations**		-	-
XIII	**Tax from discontinuing operations**		-	-
XIV	**Profit/ (Loss) from discontinuing operations**		-	-
XV	**Profit / (Loss) for the Period**		**(5,244.52)**	**(4,42,020.72)**
XVI	**Earning per equity share:**			
	(1) Basic		**(1.00)**	**(44.00)**
	(2) Diluted		**(1.00)**	**(44.00)**

In terms of our report attached.

For NK GUPTA AND CO.
Chartered Accountants

Priyanka

CA PRIYANKA JAIN
Partner
M.No.-411051

M/S N. K. GUPTA & CO. FRN 000478C Chartered Accountants

UDIN: 24411A51BKFO1T4665

FOR ANVITH MACHINERY AND AUTOMATION PVT. LTD.

For Anvith Machinery and Automation Pvt Ltd

Priyanka

PRIYANKA AGARWAL (DIRECTOR) Director
DIN: 07766342

SUSHILA AGARWAL (DIRECTOR)
DIN: 09157965

Place: FARIDABAD
DATE: 01.09.2024

ANVITH MACHINERY AND AUTOMATION PVT. LTD.

502, Excel Imperial Estate, Sector-82 Tigaon Road, Faridabad Haryana 121002

CIN : U25209HR2021PTC094713

NOTES ANNEXED TO AND FORMING PART OF THE FINANCIALS AS ON 31.03.2024

Note -1. SHARE CAPITAL

Particulars	31st March 2024		31st March 2023	
	Number of shares	Rs.	Number of shares	Rs.
(a) Authorised	100	1,000.00	10	1,000.00
100000 Equity shares of Rs.10/- each with voting rights				
(b) Issued, Subscribed and Paid up	20	200.00	10	100.00
20000 Equity shares of Rs.10 each with voting rights				
Total	**20**	**200.00**	**10**	**100.00**

List of Shareholders holding more than 5% share capital

Name of Shareholders	No. of Shares	%	Value/Share	Total Value
PRIYANKA AGARWAL	12000	60.00	10	70.00
SUSHILA AGARWAL	8000	40.00	10	30.00
TOTAL	**20,000**	**100.00**		**100.00**

NOTE 1A. SHARES HELD BY PROMOTORS

Current Reporting Period (F.Yr 2023-24)				
Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	PRIYANKA AGARWAL	12000	60	-10%
2	SHUSHILA AGARWAL	8000	40	10%
Previous reporting Period (F.Yr 2022-23)				
Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year

NOTE- 1B. STATEMENTS OF CHANGES IN EQUITY

Current Reporting Period				
Balance at the beginning of the current reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beiginning of the current reporting period	Changes in Equity Share Capital during the current year	Balance at the end of the current reporting period
10000 Shares	10000 Shares	10000 Shares	10000 Shares	20000 Shares

Previous reporting Period				
Balance at the beginning of the previous reporting period	**Changes in Equity Share Capital due to**	**Related Balance at the**	**Changes in Equity Share**	**Balance at the end of the**
10000 Shares	Nil		Nill	10000 Shares

M.K.C. GUPTA & CO. FRN 000475C Chartered Accountants

For Anvith Machinery and Automation Pvt Ltd

Priyanka

Director

ANVITH MACHINERY AND AUTOMATION PVT. LTD.

NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note 2 RESERVES AND SURPLUS

Particulars	31st March 2024	31st March 2023
	Rs.	Rs.
(A) Securities premium account		
Opening balance		
Closing balance	9,151.00	-
(B) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	2,765.26	1,323.45
Add: Profit / (Loss) for the year	(5,244.52)	1,441.82
Closing balance	**6,671.75**	**2,765.26**

Note 3 LONG TERM BORROWINGS

Particulars	31st March 2024	31st March 2023
	Rs.	Rs.
SECURED LOANS		
From others		
UNSECURED LOANS		
Loan from Shareholders & Relatives	3,596.47	3,696.57
URGO CAPITAL LTD	3,499.57	-
Reena Marwah	-	2,600.00
SQFT CO	-	1,450.00
TOTAL	**7,096.04**	**7,746.57**

Note 4 SHORT TERM BORROWINGS

Particulars	31st March 2024	31st March 2023
	Rs.	Rs.
SECURED LOANS		
From Banks		
Borrowings for working capital	-	346.51
From others		
TOTAL	-	**346.51**

M/s N. K. GUPTA & CO. FRN 000475C Chartered Accountants

For Anvith Machinery and Automation Pvt Ltd

Director

Note 5 SUNDRY CREDITORS

Particulars	31st March 2024	31st March 2023
2k Engineering Corporation	-	13.69
Abhishek Enterprises	-	134.83
Aum Plastic Mart Pvt Ltd	-	10.70
Business Evolve Mulimedia Service	-	631.80
Dagar Lifter & Movers	10.38	22.15
Frontier Roadlines	-	32.00
Gaurav Enterprises	-	77.79
Geeta Heater Eliments	-	2.18
Genext Automation Solutions	-	4.89
Haryana Hardware & Mill Store	-	5.48
Himgiri Corporation	-	6.26
Hoona Sharma	-	27.00
Importy Sales Pvt Ltd	-	346.45
Innovation Floor Technoloist & Developers	-	206.64
Jain Packaging & Mill Store	-	4.72
Krishna Engineeering	-	285.35
Maney Enterprises	-	2.71
Mini Hardware & Mill Store	-	15.93
Mundhra Brothers	-	1.15
National Diesel Works	-	11.80
Ningbo Konger Imp	1,968.96	1638.52
Ramin Hydraulic Works	-	35.81
Riba Oversease	23.60	0.00
R.H Associates Pvt Ltd	-	502.62
Shri Ganesh Enterprises	-	104.99
Technovation International	-	1577.28
Tushar Jain And Associates	-	10.46
Universal Computer	3.24	-
	-	-
Total	**2,006.19**	**5,713.20**

Note 6 OTHER CURRENT LIABILITIES

Particulars	31st March 2024	31st March 2023
Expenses Payable	186.86	58.13
Salary Payable	59.37	140.24
Advance from Customers	3,878.64	-
Total	**4,124.87**	**198.38**

Note 7 SHORT TERM PROVISIONS

Particulars	31st March 2024	31st March 2023
	Rs.	Rs.
(a) Provision for employee benefits		
ESI Employees Contribution Payable		
PF-Employees Contribution Payble		
(b) Provision - for TAX		
TDS Payable	114.38	57.38
(c) Provision - Others	-	-
Income tax Provision	-	195.46
Total	**114.38**	**252.84**

M/s M. K. GUPTA FRN 000975C Chartered Accountants

For Anvith Machinery and Automation Pvt Ltd

Priyanka

Director

ANVITH MACHINERY AND AUTOMATION PVT. LTD.

502, Excel Imperial Estate, Sector-82 Tigaon Road, Faridabad Haryana 121002

CIN : U25209HR2021PTC094713

Note 9 NON CURRENT INVESTMENTS

Particulars	31st March 2024	31st March 2023
Fixed Deposits	-	-
Total	-	-

Note 10 LONG TERM LOANS & ADVANCES

Particulars	31st March 2024	31st March 2023
Security Deposit- sikri plant	20.00	100.00
Security Deposite Rahul India Pvt Ltd	170.00	-
Total	**190.00**	**100.00**

Note 11 INVENTORIES

(At lower of cost and net realisable value)

Particulars	31st March 2024	31st March 2023
Closing Stock	3,639.90	4,898.87
Total	**3,639.90**	**4,898.87**

Note 12 SUNDRY DEBTORS

Particulars	31st March 2024	31st March 2023
Consult Techniques India Pvt.Ltd	117.71	-
Consult Techniques India Pvt.Ltd - Ballabhgarh	171.42	-
Hitech Global	18.73	-
Larsen & Tubro Limited	207.53	-
Manju Plastic	12.98	-
Ministry of Railways (East Central Railway)	9.95	-
Pawan Putra Industries	47.87	-
Sanatan Autoplast Pvt Ltd	45.84	-
Spray Plast	70.41	-
Steriware Plastics Pvt Ltd	734.55	-
Total	**1,437.00**	-

M/s N. K. GUPTA & CO. Chartered Accountants FRN 000475C

For Anvith Machinery and Automation Pvt Ltd

Priyanka

Director

Note 13 CASH AND CASH EQUIVALENTS

Particulars	31st March 2024	31st March 2023
A) Cash In Hand	150.23	84.63
B) Bank Balance	611.55	78.50
Total	**761.79**	**163.13**

Note 14 SHORT TERM LOANS AND ADVANCES

Particulars	31st March 2024	31st March 2023
Gst Recoverable A/c	801.54	1,228.58
Advance to others	-	2.00
TDS Recoverable	164.19	13.71
Advance Tax	-	300.01
Payment to Suppliers	3,493.20	561.57
Total	**4,458.93**	**2,105.88**

Note 15 OTHER CURRENT ASSETS

Particulars	31st March 2024	31st March 2023
Income tax Refund	118.35	0.09
Total	**118.35**	**0.09**

Sub-Schedule : ADVANCE PAYMENT TO SUPPLIERS

Particulars	31st March 2024	31st March 2023
Anidh Engg Base	150.00	150.00
Haryana Industrial House	13.55	-
Krishna Engineering	52.96	-
M.K. Industries	12.47	-
Neelkanth Enterprises	-	20.00
Om Hydraulics	15.62	25.00
Pinnacle Global Pvt Ltd	-	345.00
Shree Jee Sales Corporation	-	12.72
Smana Global Group	3,248.60	-
Wellplain Engineering Co.	-	8.85
Total	**3,493.20**	**561.57**

Sub-Schedule : ADVANCE FROM CUSTOMER

Particulars	31st March 2024	31st March 2023
Technovation International	3,878.64	
Total	**3,878.64**	-

For Anvith Machinery and Automation Pvt Ltd

Director

M/S N. K. GUPTA & CO. Chartered Accountants FRN 000475C

ANVITH MACHINERY AND AUTOMATION PVT. LTD.

502, Excel Imperial Estate, Sector-82 Tigaon Road, Faridabad Haryana 121002

CIN : U25209HR2021PTC094713

Note 16 REVENUE FROM OPERATIONS

Particulars	31st March 2024	31st March 2023
	Rs.	Rs.
TOTAL INCOME	42,781.95	46,943.76
Total - Sales	**42,781.95**	**46,943.76**

Note 17 OTHER INCOME

Particulars	31st March 2024	31st March 2023
	Rs.	Rs.
Discount Received	-	
Excahange Diff	679.58	106.06
Short & Excess	-	0.11
Total	**679.58**	**106.17**

Note 18 COST OF MATERIALS CONSUMED

Particulars	31st March 2024	31st March 2023
	Rs.	Rs.
Opening stock	**4,898.87**	**11,606.56**
Add: MaterialPurchases	33,149.78	34,952.95
Other Direct Expenses Note 18.1	2,253.84	67.40
	40,302.48	46,626.91
Less: Closing stock	3,639.90	**4,898.87**
Cost of material consumed	**36,662.59**	**41,728.04**

Note 18.1 OTHER DIRECT EXPENSES

Particulars	31st March 2024	31st March 2023
	Rs.	Rs.
Custom Duty	1,903.27	-
Freight Inward	2.16	-
Loading / Unloading	74.39	-
Ocean Freigh Inward	263.27	-
Packing Material	1.55	-
Testing Exps	5.00	-
Weightment Cahrges	4.20	-
Total	**2,253.84**	**-**

M/s N. K. GUPTA & CO. FRN 040475C Chartered Accountants

For Anvith Machinery and Automation Pvt Ltd

Priyanka

Note 19 EMPLOYEE BENEFIT EXPENSES

Particulars	31st March 2024 Rs.	31st March 2023 Rs.
Payments & provisions for employees	4,411.99	1,350.90
Staff Welfare Expenses	36.14	10.71
Uniform Expenses	4.30	-
Total	4,452.43	1,361.61

Note 20 FINANCE COST

Particulars	31st March 2024 Rs.	31st March 2023 Rs.
Bank Charges	19.79	29.58
Interest on unsecured Loan	423.50	8.99
Interest on machinery Loan	427.91	-
Interest on Custom duty	7.71	-
other Interest	9.37	389.52
Total	888.27	428.09

Note 21 OTHER EXPENSES

Particulars	31st March 2024 Rs.	31st March 2023 Rs.
Bed Debts	-	50.00
Courier Charges	0.50	2.56
Conveyance Expenses	16.17	53.60
Consultancey / Professional Charges	225.00	82.50
Diwali Bonus	-	13.30
Denting & Painting Charges	-	12.00
Diesel Expenses	39.81	-
Diwali Gift	35.47	5.69
Electricity Expenses	1,924.37	73.27
Freight Inward	-	87.20
Freight outward	59.65	80.40
Generator Rent	98.00	62.00
Insurance Charges	125.00	30.00
Internet Expense	13.50	4.50
Installation charges	7.00	9.86
Loan Processing fees	49.97	-
Loss on Sales of Assets	340.20	-
Office Expense	38.27	61.21
Office Repair and Maintenance	54.44	291.35
Printing & Stationery	12.96	6.77
Rent	1,955.50	675.00
Repair and maintenance others	79.77	43.60
Salary To Contactor	609.89	-
Service Charges of PF Pannel	5.00	-
Short & Excess	(5.96)	-
Subcription Fees	7.50	-
Water Expenses	11.44	1.6
	0	0
Total	5,703.44	1,646.47

For Anvith Machinery and Automation Pvt Ltd

Director



ANVITH MACHINERY AND AUTOMATION PVT. LTD.
502, Excel Imperial Estate, Sector-82 Tigaon Road, Faridabad Haryana 121002
CIN : U25209HR2021PTC094713
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note 5 TRADE PAYABLES

Figures For the Current Reporting Period (F.Yr. 2023-24)

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
MSME	-	-	-	-	-
Others	2,006.19				2,006.19
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	-	-	-	-	-
Total					2,006.19

Figures For Previous Reporting Period F.Yr. 2022-23

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
MSME	-	-	-	-	-
Others	5,151.62				5,151.62
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	-	-	-	-	-
Total					5,151.62

Note 12 TRADE RECEIVABLES

Figures For the Current Reporting Period (F.Yr. 2023-24)

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	More than 3 Years	Total
Undisputed Trade Receivables-Considered Good	1,437.00					1,437.00
Undisputed Trade Receivables-Considered Doubtful	-		-	-	-	-
Disputed Trade Receivables-Considered Good	-	-	-	-	-	-
Disputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Others						-

Figures For Previous Reporting Period F.Yr. 2022-23

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	More than 3 Years	Total
Undisputed Trade Receivables-Considered Good	998.57					998.57
Undisputed Trade Receivables-Considered Doubtful	-		-	-	-	-
Disputed Trade Receivables-Considered Good	-		-	-	-	-
Disputed Trade Receivables-Considered Doubtful	-		-	-	-	-
Others						-

M/s N. K. GUPTA & CO. FRN 000475C Chartered Accountants

For Anvith Machinery and Automation Pvt Ltd
Priyanka

ANNEXURE - A

ANVITH MACHINERY AND AUTOMATION PVT. LTD.

Particulars of Depreciation allowable as per the Income Tax Act, 1961 in respect of each asset or block of asset as the case may be.

S. NO.	PARTICULARS	RATE OF DEP.	WDV as on 01.04.2023	Addition during the year		Deductions during the year	TOTAL AMOUNT	Depreciation allowable	WDV as on 31.03.2024
				More than 180 days	Less than 180 days				
1	Batteries	15%	11.29	-	-	-	11.29	1.69	9.60
2	Furniture & Fixtures	10%	187.92	11.00	9.56	-	208.48	20.37	188.11
3	Fire Extinguishers	10%	5.35	-	-		5.35	0.53	4.81
4	CCTV Camera	15%	26.84	-	-		26.84	4.03	22.82
5	Air Compressor 10hp	15%	93.71	-	-	-	93.71	14.06	79.66
6	Air Conditioner	10%	57.59	-	-		57.59	5.76	51.83
7	Grinder 250(1)	15%	73.81	-	-	-	73.81	11.07	62.74
8	Grinder LH400	15%	129.18	-	-	-	129.18	19.38	109.80
9	HRTC-2 ZONE	15%	22.20	-	-	-	22.20	3.33	18.87
10	Sony VPL -XW5000 Projector	10%	259.77	-	-		259.77	25.98	233.79
11	Teco Smart Swing Robot TX750V-1	15%	*92.50*	-	*0.00*	-	92.50	13.87	78.63
12	TM100MD (Injection Molding Machine)-1nos	15%	*1058.66*	-	*0.00*	*1058.66*			-
13	TM100MD(Techno MeperInjection Moldings Machine)-2	15%	*1039.64*	-	*0.00*	*1039.64*			-
14	TM100MD(Techno-Meper Servo Injection Molding M.C	15%	*1058.66*	-	*0.00*	-	1,058.66	158.80	899.86
15	TM120AN(Injection Molding Machine)-1nos	15%	*1106.47*	-	*0.00*	-	1,106.47	165.97	940.50
16	TM140AN(Injection Molding Machine)-1nos	15%	*1156.44*	-	*0.00*	-	1,156.44	173.47	982.98
17	TM170AN (Injection Molding Machine)-1	15%	*1454.24*	-	*0.00*	-	1,454.24	218.14	1,236.10
18	Biometric Machine	15%	*0.00*	9.50	*13.10*		22.60	2.41	20.19
19	Vision Camera	15%	*237.50*	-	*0.00*		237.50	35.63	201.88
20	CCTV Camera	10%	*0.00*	6.55	*0.00*		6.55	0.65	5.90
21	Crane Gantry	15%	*0.00*	500.00	*0.00*		500.00	75.00	425.00
22	Crompton 3HP Motor	10%	*0.00*	-	*18.52*		18.52	0.93	17.59
23	Floor crane	15%	*0.00*	100.50	*0.00*		100.50	15.07	85.43
24	Hopper Dyer	15%	*0.00*	35.00	*0.00*		35.00	5.25	29.75
25	HRTC Mould	15%	*0.00*	25.00	*54.00*		79.00	7.80	71.20
26	Mobile Phone	40%	*0.00*	-	*18.64*		18.64	3.73	14.91
27	Plastic Cretes	15%	*0.00*	54.00	*0.00*		54.00	8.10	45.90
28	Pump 1.5 Hp 15 stage w/f	15%	*0.00*	8.00	*0.00*		8.00	1.20	6.80
29	Tally Software	40%	*0.00*	17.20	*0.00*		17.20	6.88	10.32
30	Teco Smart Swing Robot TX750V	15%	*0.00*	100.00	*0.00*		100.00	15.00	85.00
31	TM270AN (INJECTION MOULDING MACHINE)	15%	*0.00*	3,000.00	*0.00*		3,000.00	450.00	2,550.00
32	Inverter	15%	4.90	-	-	-	4.90	0.73	4.16
33	Computers	40%	133.15	-	-	-	133.15	53.26	79.89
	Total :-		**8,209.81**	**3,866.75**	**113.82**	**2,098.30**	**10,092.09**	**1,518.07**	**8,574.02**

As per our report of even date attached

For NK GUPTA AND CO.
Chartered Accountants

CA Priyanka Jain
Partner
M.No. 411051

UDIN: 24411051BKFO17[illegible]

FOR ANVITH MACHINERY AND AUTOMATION PVT. LTD.

For Anvith Machinery and Automation Pvt. Ltd

PRIYANKA AGARWAL
DIRECTOR
DIN: 07766342

SUSHILA AGARWAL
(DIRECTOR)
DIN: 09157965

Dated: 01.09.2024

ANVITH MACHINERY AND AUTOMATION PVT. LTD.
502, Excel Imperial Estate, Sector-82 Tigaon Road, Faridabad Haryana 121002
CIN : U25209HR2021PTC094713

Calculation of Deferred Tax

Opening	As at Mar 31, 2024		Timing	17.16%
Particulars	As Per Income Tax	As Per Books	Difference	Deferred Tax Asset/ (Liability)
Depreciation	1,518.07	891.87	-626.20	-107.46
Preliminary Expenses	0	0	0	0
Loss as per P&L A/c before Dep				0
Disallowance U/s :-				
Sec 40(a)(ia)				
Contracting Charges	0	0	0	0
Professional Fees	0	0	0	0
Transportation Exp	0	0	0	0
Sec 43B				
Labour Welfare Fund	0	0	0	0
Sec 40(a)(ia)disallowed last year, now claimed	0	0	0	0
NET EFFECT			-626.20318	-107.46

Opening Balannce of DTL	-98.19
Add:- Creation of Liabilities	-107.46
Closing Balance of DTL	-205.64

TAX EXPENSES		AS ON 31.03.2024
Income Tax		
Current Year Provision		
Profit as per Companies Act		(5,137.06)
Add: Dep As per Companies Act		891.87
Less: Dep As Per Income Tax		
Add: Interest on TDS		
Add: Interest on Income Tax		
Less:Profit on sale of Fixed Asset		
Less: Business Loss Carried Forward		-
Less: Unabsorbed Depreciation brought Forward		
Profit as per Income Tax Act		***(4,245.20)***
Provision @ 17.16%	(A)	(728.48)
15+10%+4%		(728.48)

M/s N. K. GUPTA & CO. Chartered Accountants FRN 008978C

For Anvith Machinery and Automation Pvt Ltd

Director

PARTY NAME : ANVITH MACHINERY AND AUTOMATION PRIVATE LIMITED

FINANCIAL YEAR : 2023-2024

PAN NO. : AAVCA1633G

ASSETS	GROUP	OWNED/LEASED	USEFUL LIFE (IN YEARS)	SHIFT	GROSS BLOCK								ACCUMULATED DEPRECIATION / AMORTISATION							NET BLOCK	
					BALANCE AS AT 1ST APRIL 2023	ADDITIONS DURING THE YEAR	ADDITION ON ACCOUNT OF BUSINESS ACQUISITION	REVALUATION INCREASE (DECREASE)	DELETION DURING THE YEAR	(INCREASE/ DECREASE) THROUGH NET EXCHANGE DIFFERENCE	OTHER ADJUSTMENT	BALANCE AS AT 31ST MARCH 2024	BALANCE AS AT 1ST APRIL 2023	PROVIDED DURING THE YEAR	ADDITION ON ACCOUNT OF BUSINESS ACQUISITION	DELETION / ADJUSTMENTS DURING THE YEAR	WRITTEN OFF FROM RETAINED EARNING	IMPAIRMENT / REVERSAL	BALANCE AS AT 31ST MARCH 2024	BALANCE AS AT 31ST MARCH 2024	BALANCE AS AT 31ST MARCH 2023
2D	Furniture and fittings	Owned assets	10	Single	252.00	20.56	0	0	0.00	0	0	292.56	39.85	23.25		0			63.10	189.46	192.15
LAPTOP	Computers and data processing units	Owned assets	3	Single	369.87	0.00	0	0	0.00	0	0	369.87	205.50	117.45		0			322.94	46.93	164.37
INVERTER	Electrical Installations and Equipment	Owned assets	10	Single	6.78	0.00	0	0	0.00	0	0	6.78	1.15	0.65		0			1.79	4.99	5.63
FIRE EXTINGUISHER	Office equipment	Owned assets	10	Single	6.60	0.00	0	0	0.00	0	0	6.60	1.14	0.63		0			1.77	4.83	5.46
CCTV CAMERA	Electrical Installations and Equipment	Owned assets	10	Single	37.15	6.55	0	0	0.00	0	0	43.70	6.34	4.13		0			10.47	33.23	30.81
BATTERIES	Office equipment	Owned assets	5	Single	15.63	0.00	0	0	0.00	0	0	15.63	5.28	2.98		0			8.26	7.37	10.35
AIR COMPRESSOR 10HP	Plant and Machinery	Owned assets	15	Single	110.25	0.00	0	0	0.00	0	0	110.25	6.31	7.00		0			13.31	96.94	103.94
AIR CONDITIONER	Office equipment	Owned assets	10	Single	80.63	0.00	0	0	0.00	0	0	80.63	0.69	5.79		0			5.87	74.76	80.53
GRINDER 250(1)	Plant and Machinery	Owned assets	15	Single	79.80	0.00	0	0	0.00	0	0	79.80	0.11	5.07		0			5.18	74.62	79.69
GRINDER LH400	Plant and Machinery	Owned assets	15	Single	139.65	0.00	0	0	0.00	0	0	139.65	0.19	8.87		0			9.06	130.59	139.46
HRTC-2 ZONE	Plant and Machinery	Owned assets	15	Single	24.00	0.00	0	0	0.00	0	0	24.00	0.10	1.52		0			1.62	22.38	23.90
SONY VPL-JW5000 PROJECTOR	Furniture and fittings	Owned assets	10	Single	273.44	0.00	0	0	0.00	0	0	273.44	5.41	26.05		0			31.46	241.98	268.03
TECO SMART SWING ROBOT TX750V-1	Plant and Machinery	Owned assets	15	Single	100.00	0.00	0	0	0.00	0	0	100.00	0.02	6.35		0			6.37	93.63	99.98
TM 100MD I INJECTION MOULDING MACHINE 1-7 NOS	Plant and Machinery	Owned assets	15	Single	1144.50	0.00	0	0	0.00	0	0	1144.50	0.20	72.68		0			72.88	1071.61	1144.30
TM 100 MD I TECHNO MEIPER INJECTION MOLDING MACHINE 1-2	Plant and Machinery	Owned assets	15	Single	1123.89	0.00	0	0	1123.89	0	0	0.00	0.20	68.06	68.26				0.00	0.00	1123.74
TM100MD/Techno-Meiper-Servo Injection Molding M.C	Plant and Machinery	Owned assets	15	Single	1144.50	0.00	0	0	1144.50	0	0	0.00	0.20	59.79	59.97				0.00	0.00	1144.30
TM120AN(Injection Molding Machine)-1nos	Plant and Machinery	Owned assets	15	Single	1196.18	0.00	0	0	0.00	0	0	1196.18	0.21	75.97		0			76.17	1120.01	1196.97
TM140AN(Injection Molding Machine)-1nos	Plant and Machinery	Owned assets	15	Single	1250.21	0.00	0	0	0.00	0	0	1250.21	0.22	79.40		0			79.61	1170.59	1249.99
TM170AN (Injection Molding Machine)-1	Plant and Machinery	Owned assets	15	Single	1572.15	0.00	0	0	0.00	0	0	1572.15	0.27	99.84		0			100.11	1472.03	1571.87
VISION CAMERA	Furniture and fittings	Owned assets	10	Single	250.00	0.00	0	0	0.00	0	0	250.00	0.07	23.82		0			23.89	226.12	249.93
BIOMETRIC MACHINE	Plant and Machinery	Owned assets	15	Single	0.00	22.80	0	0	0.00	0	0	22.80	0.00	0.86		0			0.86	21.74	0.00
CRANE GANTRY	Plant and Machinery	Owned assets	15	Single	0.00	500.00	0	0	0.00	0	0	500.00	0.00	24.29		0			24.29	475.71	0.00
CROMPTON 3HP WATER MOTOR	Furniture and fittings	Owned assets	10	Single	0.00	18.52	0	0	0.00	0	0	18.52	0.00	0.45		0			0.45	18.07	0.00
FLOOR CRANE	Plant and Machinery	Owned assets	15	Single	0.00	100.50	0	0	0.00	0	0	100.50	0.00	6.30		0			6.30	94.20	0.00
HOOPER DRYER 50KG	Plant and Machinery	Owned assets	5	Single	0.00	35.00	0	0	0.00	0	0	35.00	0.00	5.10		0			5.10	29.90	0.00
HRTC MOULD	Plant and Machinery	Owned assets	15	Single	0.00	79.00	0	0	0.00	0	0	79.00	0.00	3.29		0			3.29	75.71	0.00
MOBILE PHONE	Computers and data processing units	Owned assets	3	Single	0.00	18.64	0	0	0.00	0	0	18.64	0.00	2.35		0			2.35	16.30	0.00
PLASTIC CRATES	Furniture and fittings	Owned assets	10	Single	0.00	54.00	0	0	0.00	0	0	54.00	0.00	4.57		0			4.57	49.43	0.00
PUMP 1.5 HP 15 STAGE WP	Plant and Machinery	Owned assets	10	Single	0.00	8.00	0	0	0.00	0	0	8.00	0.00	0.65		0			0.65	7.35	0.00
TALLY SOFTWARE	Computers and data processing units	Owned assets	3	Single	0.00	17.20	0	0	0.00	0	0	17.20	0.00	4.15		0			4.15	13.05	0.00
TECO SMART SWING ROBOT TX-750V	Plant and Machinery	Owned assets	15	Single	0.00	100.00	0	0	0.00	0	0	100.00	0.00	4.86		0			4.86	95.14	0.00
TM270AN (INJECTION MOLDING MACHINE)	Plant and Machinery	Owned assets	15	Single	0.00	3000.00	0	0	0.00	0	0	3000.00	0.00	145.75		0			145.75	2854.25	0.00
Grand Total					9137.28	3865.57	0.00	0.00	2268.43	0.00	0.00	10849.39	272.66	991.67		126.33			1838.46	9012.91	8864.60

As per our report of even date attached

For NK GUPTA & CO.
Chartered Accountants

CA PRIYANKA AGR
Partner
M.no. 411051
UDIN:

For ANVITH MACHINERY & AUTOMATION PRIVATE LIMITED

For Anvith Machinery and Automation Pvt Ltd

PRIYANKA AGARWAL
DIRECTOR
DIN: 07766342

SUSHILA AGARWAL
(DIRECTOR)
DIN: 09157965

Director

Place: Faridabad
Dated: 01.09.2024