

ARVIND CONDUCTORS PRIVATE LIMITED

Balance Sheet as at 31st March, 2021

Particulars	Note No.	As at 31 March 2021	As at 31 March 2020
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Share Capital	2	30,00,000.00	30,00,000.00
(b) Reserves and Surplus	3	11,76,14,313.43	10,30,49,698.34
(2) Share application money pending allotment			
(3) Non-Current Liabilities			
(a) Long-term borrowings			
(b) Other Long term liabilities			
(c) Long-term provisions			
(4) Current Liabilities			
(a) Short-term borrowings	4	6,84,99,552.00	6,38,00,090.00
(b) Trade payables			
(c) Other current liabilities	5	17,00,931.00	54,72,800.00
(d) Short-term provisions		29,80,000.00	24,86,000.00
TOTAL		19,37,94,796.43	17,78,08,588.34
II. Assets			
(1) Non-current assets			
(a) Fixed assets			
(i) Tangible assets	6	17,91,878.00	17,91,878.00
(ii) Intangible assets			
(iii) Capital work-in-progress			
(iv) Intangible assets under development			
(b) Non-current investments	7	9,94,78,000.00	11,29,94,554.50
(c) Deferred tax assets (net)	8	8,03,754.00	8,34,971.00
(d) Long term loans and advances			
(e) Other non-current assets	9	39,000.00	39,000.00
(2) Current assets			
(a) Current investments			
(b) Inventories			
(c) Trade receivables			
(d) Cash and cash equivalents	10	4,81,66,801.43	1,87,68,492.84
(e) Short-term loans and advances	11	4,00,10,776.00	3,95,42,026.00
(f) Other current assets	12	35,04,587.00	38,37,666.00
(3) Miscellaneous Expenditure to the extent not written off or adjusted			
TOTAL		19,37,94,796.43	17,78,08,588.34

Notes Nos 1- 16 form an integral part of the Financial Statements

M/s Arvind Conductors Pvt.Ltd.

Neeru Gupta

Directors

DIN 00303378

UDIN : 21533162AAAAEG4742

Place : New Delhi

Dated : 23.08.2021

Ramesh Goyal

Directors

DIN 00336143

AUDITOR'S REPORT

As per our separate report of even date

For Nitten Kumar & Associates

Chartered Accountants

FRN : 029351N



(Nitten Kumar)

Proprietor

M.No. 533162

ARVIND CONDUCTORS PRIVATE LIMITED

Profit and Loss Statement for the year ended 31st March, 2021

	Particulars	Note No	For the year ended 31 March 2021	For the year ended 31 March 2020
	<u>Revenue</u>			
I.	Revenue from operations			
	Sales of Services		-	-
	Less : GST		-	-
			-	-
II.	Other Income	13	2,69,17,955.09	2,27,10,671.38
III.	Total Revenue (I+II)		2,69,17,955.09	2,27,10,671.38
	<u>Expenses</u>			
	Employee benefit expense	14	20,04,000.00	20,17,565.00
	Financial costs	15	61,79,067.00	47,03,472.85
	Depreciation and amortization expense	6	-	28,385.00
	Other expenses	16	11,58,894.00	11,19,292.00
IV.	Total Expenses		93,41,961.00	78,68,714.85
V.	Profit before exceptional and extraordinary items and tax (III - IV)		1,75,75,994.09	1,48,41,956.53
VI.	Exceptional Items		-	-
VII.	Profit before extraordinary items and tax (V - VI)		1,75,75,994.09	1,48,41,956.53
VIII.	Tax expense:			
	(1) Current tax		29,80,000.00	24,86,000.00
	(2) Taxes for prior periods		162.00	4,59,342.36
	(3) Deferred tax Liability / Assets		31,217.00	27,955.00
IX.	Profit/(Loss) from the period		1,45,64,615.09	1,18,68,659.17
X.	Earning per equity share:			
	(1) Basic		485.49	395.62
	Notes Nos 1- 19 form an integral part of the Financial Statements			

M/s Arvind Conductors Pvt. Ltd.

Neeru Gupta
Directors
DIN 00303378

Ramesh Goyal
Directors
DIN 00336143

UDIN : 21533162AAAAEG4742

Place : New Delhi

Dated : 23.08.2021

AUDITOR'S REPORT

As per our separate report of even date
For Nitten Kumar & Associates
Chartered Accountants



FRN : 029351N

Nitten K. Aggarwal
(Nitten Kumar)

Proprietor

M.No. 533162

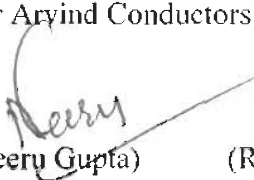
ARVIND CONDUCTORS PVT. LTD.


NOTE I : SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS :

I. ACCOUNTING POLICIES :

- i.) The Company follows the Mercantile System of accounting and recognizes Income and Expenditure on accrual basis except those with significant uncertainties.
- ii.) The accompanying financial statement has been prepared on historical cost basis as per the generally accepted accounting practices.
- iii.) Sale/Service Charges are accounted for net of returns, rebate/discount on account of difference in rate.
- iv.) Fixed Assets: Fixed Assets are stated at cost less depreciation.
- v.) Depreciation: Depreciation during the year has been provided on the basis of life of an asset. Where the W.D.V. of an asset has become below 5% on W.D.V. basis, we have taken the remaining value as its W.D.V. and in other case where the W.D.V. at the expiry of life was more than 5% it has been taken at 5%.
- vi.) Investment: Investment are stated at cost, unless, there is a permanent decline in the carrying value thereof, which is duly provided for in the Accounts.
- vii.) Gratuity and other retirement benefits are not being provided for in the books of account and are accounted for as and when paid.
- viii.) Contingent liabilities are not accounted for in the books of account and are disclosed by way of notes on accounts.
- ix.) Accounting policies not referred to otherwise are consistent with the generally accepted principals.

For Arvind Conductors Private Limited



(Neeru Gupta)
DIN : 00303378
Director


(Ramesh Goyal)
DIN 00336143
Director

For Nitten Kumar & Associates.
Chartered Accountants



FRN : 029351N


(Nitten Kumar)
Prop.
M. No. 533162

UDIN : 21533162AAAAEG4742

Place : New Delhi

Dated : 23.08.2021