

Arvind Conductors Pvt. Ltd.

CIN : U74899DL1989PTC035447

Balance Sheet as at 31st March, 2022

Particulars	Note No.	As at 31 March 2022	As at 31 March 2021
I. Equity And Liability :			
(1) Shareholders' Funds			
(a) Share Capital	2	3,000,000.00	3,000,000.00
(b) Reserves and Surplus	3	120,508,944.26	117,614,313.43
Total (A)		123,508,944.26	120,614,313.43
(2) Share Application Money Pending Allotment			
(3) Non-Current Liabilities			
(a) Long-Term Borrowings			
(b) Deferred Tax Liabilities (Net)			
(c) Other Long Term Liabilities			
(d) Long-Term Provisions			
Total (B)		-	-
(4) Current Liabilities			
(a) Short-Term Borrowings	4	68,500,000.00	68,499,552.00
(b) Trade Payables			
(i) Total Outstanding Dues of MSME			
(ii) Total Outstanding Dues of Other Than MSME			
(c) Other Current Liabilities	5	5,130,000.00	1,700,931.00
(d) Short Term Provisions	6	-	2,980,000.00
Total (C)		73,630,000.00	73,180,483.00
Total Liabilities (A+B+C)		197,138,944.26	193,794,796.43
II. Assets :			
(1) Non-Current Assets			
(a) (i) Property, Plant & Equipments	7	1,791,878.00	1,791,878.00
(ii) Capital Work-in-Progress			
(iii) Intangible Assets			
Total (A)		1,791,878.00	1,791,878.00
(b) Non-Current Investments	8	99,478,000.00	99,478,000.00
(c) Long Term Loans and Advances			
(d) Deferred Tax Assets (Net)	9	1,072,830.00	803,754.00
(e) Other Non-Current Assets			
Total (B)		100,550,830.00	100,281,754.00
(2) Current Assets			
(a) Current investments			
(b) Inventories			
(c) Trade Receivables			
(d) Cash and Cash Equivalents	10	51,864,752.26	48,166,801.43
(e) Short-Term Loans and Advances	11	39,992,026.00	40,010,776.00
(f) Other Current Assets	12	2,939,458.00	3,543,587.00
Total (C)		94,796,236.26	91,721,164.43
Total Assets (A+B+C)		197,138,944.26	193,794,796.43

For Arvind Conductors Pvt. Ltd.

(Neeraj Gupta)
Director
(00303378)

(Ram Kumar Gupta)
Director
(07356532)

As per our report of even date
For Nitten Kumar & Associates
Chartered Accountants
PRN : 029351N

Nitten Kumar
(Proprietor)
M. No. 533162

UDIN : 22533162AQKUCZ3250
Place : New Delhi
Dated : 26.08.2022

Arvind Conductors Pvt. Ltd.

CIN : U74899DL1989PTC035447

Profit and Loss statement for the year ended 31st March, 2022

Particulars	Note No	For the year ended 31 March 2022	For the year ended 31 March 2021
<u>Revenue</u>			
Revenue From Operations			
Sales of Products			
Other Operating Revenue (Job Work)			
Less : Excise Duty / GST			
Other Income	13	12,411,493.00	26,917,955.09
Total Income		12,411,493.00	26,917,955.09
<u>Expenses</u>			
Cost of Materials Consumed			
Purchase of Stock-in-Trade			
Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade			
Employee Benefit Expense	14	2,004,000.00	2,004,000.00
Other Expenses	16	1,455,391.37	1,158,894.00
Total Expenses		3,459,391.37	3,162,894.00
Earnings Before Interest, Tax, Depreciation & Amortization (EBITDA)		8,952,101.63	23,755,061.09
Financial Cost	15	6,312,676.80	6,179,067.00
Depreciation and Amortization Expense		-	-
Total Finance Expenses		6,312,676.80	6,179,067.00
Profit / (Loss) Before Exceptional, Extraordinary Items and Tax		2,639,424.83	17,575,994.09
Exceptional Items (Profit of Sale of Fixed Assets)			
Profit Before Extraordinary Items and Tax		2,639,424.83	17,575,994.09
Extraordinary Items			
Profit Before Tax (PBT)		2,639,424.83	17,575,994.09
Tax expense:			
(1) Current tax		-	2,980,000.00
(2) Previous Year Taxes		13,870.00	162.00
(3) Deferred tax		(269,076.00)	31,217.00
Profit(Loss) For The Period		2,894,630.83	14,564,615.199
<u>Earning per Equity Share :</u>			
(1) Basic		96.49	485.49

For Arvind Conductors Pvt. Ltd.


(Neeru Gupta)
Director
(00303378)

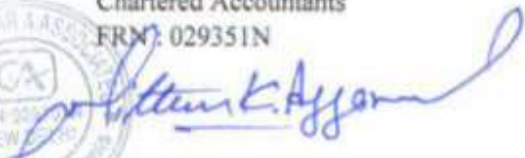

(Ram Kumar Gupta)
Director
(07356532)

UDIN : 22533162AQKUCZ3250

Place : New Delhi

Dated : 26.08.2022

As per our report of even date
For Nitten Kumar & Associates
Chartered Accountants
FRN: 029351N


Nitten Kumar
(Proprietor)
M. No. 533162

II. NOTES ON ACCOUNTS :

a.) CONTINGENT LIABILITIES AND CAPITAL COMMITMENTS :

i) CONTINGENT LIABILITIES

Nil

b.) Payment to Auditors:

Nature of Payment	Current year 31-03-2022	Previous year 31-03-2021
Statutory Audit Fee	Nil	15,000/-

c.) Balances under the head of Current Assets, Loans & Advances, and Current Liabilities & Provisions are as per books of accounts and subject to confirmation.

d.) Previous year's figures are regrouped / recasted wherever necessary to make them comparable with current year.

e.) In the opinion of Board of Directors and to the best of their knowledge and belief, the value of current assets, loans and advances, other than those stated otherwise, if realized in the ordinary course of business, shall not be less than the amount at which those are stated in the Balance Sheet.

f.) Deferred tax is recognized, subject to the consideration of prudence, on timing differences, being the difference between taxable incomes and accounting income that originate in one period and are capable to reversal in one or more subsequent periods.

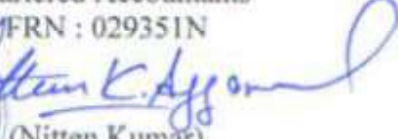
g.) Note No.1 to 16 form integral part of the balance sheet and statement of profit and loss.

For Arvind Conductors Private Limited


(Neera Gupta) (Ram Kumar Gupta)
DIN : 00303378 DIN 07356532
Director Director

UDIN : 22533162AQKUCZ3250
Place : New Delhi
Dated : 26.08.2022

For Nitten Kumar & Associates.
Chartered Accountants

FRN : 029351N

(Nitten Kumar)
Prop.
M. No. 533162



ARVIND CONDUCTORS PVT. LTD.

NOTE 1: 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


(Ram Kumar Gupta)
DIN 07356532
Director

For Nitten Kumar & Associates.

Chartered Accountants

FRN : 029351N




(Nitten Kumar)

Prop.

M. No. 533162

UDIN : 22533162AQKUCZ3250

Place : New Delhi

Dated : 26.08.2022