

HMTD ENGINEERING PRIVATE LIMITED
Balance Sheet As At 31.03.2021

| | Notes | | As on 31.03.2021 | | As on 31.03.2020 |
|--|-------|-------------|---------------------|-------------|---------------------|
| EQUITY AND LIABILITIES | | | | | |
| Shareholders funds | | | | | |
| Share Capital | 2 | 1,22,00,000 | | 1,22,00,000 | |
| Reserve and surplus | 3 | 5,51,72,901 | | 5,29,90,300 | |
| Money received against share warrants | | - | | - | |
| | | | 6,73,72,901 | | 6,51,90,300 |
| Share application money pending allotment | | | | | |
| | | | | | |
| Non-current liabilities | | | | | |
| Long-term borrowings | 4 | 5,05,34,538 | | 3,69,56,280 | |
| Deferred tax liabilities(Net) | | - | | - | |
| Other Long term liabilities | | - | | - | |
| Long-Term Provisions | 5 | 70,39,058 | | 85,65,388 | |
| | | | 5,75,73,596 | | 4,55,21,668 |
| Current liabilities | | | | | |
| Short-term borrowing | 6 | 6,24,87,054 | | 6,05,68,394 | |
| Trade payables | | | | | |
| - Due to Micro & Small Enterprises | 7 | - | | - | |
| - Due to Other than Micro & Small Enterprises | | 3,80,31,933 | | 6,00,76,829 | |
| Other current liabilities | 8 | 72,04,996 | | 61,00,227 | |
| Short-Term Provisions | 9 | 23,51,744 | | 57,88,286 | |
| | | | 11,00,75,727 | | 13,25,33,736 |
| TOTAL | | | 23,50,22,224 | | 24,32,45,704 |
| ASSETS | | | | | |
| Non-Current assets | | | | | |
| Property, Plant & Equipment | | | | | |
| Tangible assets | 10 | 7,65,72,492 | | 7,63,40,627 | |
| Intangible assets under development | | - | | - | |
| Capital Work in Progress | | 1,20,79,297 | | 84,22,399 | |
| Non-current investments | | - | | - | |
| Deferred tax assets (net) | | 12,18,460 | | 14,15,019 | |
| Long-term loans and advances | | - | | - | |
| Other Non-current assets | | - | | - | |
| | | | 8,98,70,249 | | 8,61,78,045 |
| Current assets | | | | | |
| Current investment | | - | | - | |
| Inventories | 11 | 7,52,61,967 | | 8,49,10,589 | |
| Trade receivables | 12 | 4,13,31,012 | | 5,11,40,888 | |
| Cash and bank balances | 13 | 1,06,66,111 | | 4,72,010 | |
| Short-Term Loans and Advances | | - | | - | |
| Other current assets | 14 | 1,78,92,884 | | 2,05,44,171 | |
| | | | 14,51,51,975 | | 15,70,67,659 |
| TOTAL | | | 23,50,22,224 | | 24,32,45,704 |
| Significant Accounting Policies | 1 | | | | |

The accompanying notes form an integral part of the Financial Statements

In terms of our report of even date attached
For Ashwani K. Gupta & Associates
Chartered Accountants
Firm Registration No. 003803N

CA Munish Goel
Partner
Membership No. 553043
Panchkula
04-08-2021

UDIN:- 21553043AAAADH2870

for and on behalf of the Board of Directors of HMTD Engineering Private Limited

S. Balakrishnan
Director
DIN No. -02006425

Munish Kumar Aggarwal
Director
DIN No. -00466023

HMTD ENGINEERING PRIVATE LIMITED

Statement of Profit and loss for the year ended 31st March 2021


| Particulars | Notes | As on 31.03.2021 | As on 31.03.2020 |
|--|-------|---------------------|---------------------|
| Income | | | |
| Revenue from operations(gross) | 15 | 15,06,61,035 | 27,78,86,321 |
| Less : GST | | 2,30,30,560 | 4,24,14,965 |
| Revenue from operations(net) | | 12,76,30,475 | 23,54,71,356 |
| Other income | 16 | 4,73,056 | 7,41,436 |
| Total revenue | | 12,81,03,531 | 23,62,12,792 |
| Expenses | | | |
| Cost of materials consumed & Goods traded | 17 | 6,00,60,046 | 15,42,28,209 |
| Changes in inventories of finished goods, WIP and stock in Trade | 18 | 1,15,14,615 | (55,88,461) |
| Employee benefits expense | 19 | 2,03,92,628 | 2,70,65,668 |
| Finance costs | 20 | 95,88,463 | 92,66,859 |
| Depreciation and amortization expense | 21 | 17,71,555 | 16,80,920 |
| Other expenses | 22 | 2,18,56,559 | 3,27,85,739 |
| Total expenses | | 12,51,83,867 | 21,94,38,934 |
| Profit before exceptional and extraordinary items and tax | | 29,19,664 | 1,67,73,858 |
| Less:-Exceptional items | | - | - |
| Profit before extraordinary item and tax | | 29,19,664 | 1,67,73,858 |
| Add:-Extraordinary item | | - | - |
| Profit /loss before tax | | 29,19,664 | 1,67,73,858 |
| Tax expenses | | | |
| Current tax | | 5,40,504 | 47,51,894 |
| Deferred tax | | 1,96,559 | 2,75,076 |
| Total tax expenses | | 7,37,063 | 50,26,970 |
| Profit/(loss) for the year from continuing operations | | 21,82,601 | 1,17,46,888 |
| Profit/(loss) before tax from discontinuing operations | | - | - |
| Tax expenses of discontinuing operations | | - | - |
| Pofit/(loss) after tax from discontinuing operations | | - | - |
| Profit /(loss) for the year | | 21,82,601 | 1,17,46,888 |
| Earning Per Equity Share | 32 | | |
| Basic Earning per Share | | 17.89 | 96.29 |
| Diluted Earnings per Share | | 17.89 | 96.29 |


The accompanying notes form an integral part of the Financial Statements

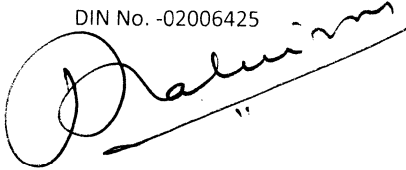
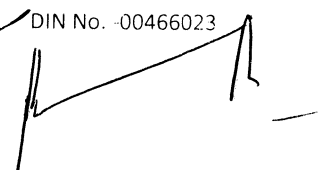
In terms of our report of even date attached
 For Ashwani K. Gupta & Associates
 Chartered Accountants
 Firm Registration No. 003803N


 CA Munish Goel
 Partner
 Membership No. 553043
 Panchkula
 04-08-2021

for and on behalf of the Board of Directors of HMTD Engineering Private Limited


 S Balakrishnan
 Director
 DIN No. -02006425


 Munish Kumar Aggarwal
 Director
 DIN No. -00466023

HMTD ENGINEERING PRIVATE LIMITED
Cash Flow Statement for the Year Ended 31.03.2021

| Particulars | As on 31.03.2021 | As on 31.03.2020 |
|---|--------------------|--------------------|
| CASH FLOW FROM OPERATING ACTIVITIES | | |
| Net Profit As Per Profit & Loss A/c | 21,82,601 | 1,17,46,888 |
| Adjustments to reconcile profit before tax to cash generated | | |
| Depreciation | 17,71,555 | 16,80,920 |
| (Profit)/Loss on Sale of Fixed Assets | - | (5,791) |
| Current Tax Provision | 7,37,063 | 50,26,970 |
| Other Adjustments | - | - |
| Cash Flow From Operations(Before Working Capital Changes) | 46,91,219 | 1,84,48,987 |
| Changes in Assets & Liability | | |
| (Increase)/Decrease in Trade Receivables & Other Current Assets | 1,24,61,163 | 1,95,43,285 |
| (Increase)/Decrease in Inventories | 96,48,622 | (66,91,781) |
| Increase/(Decrease) in Trade Payables & Other Current Liabilities | (2,16,91,609) | (2,43,28,529) |
| Cash Flow From Operations (Before Tax) | 51,09,395 | 69,71,962 |
| Income Taxes Paid for previous years | (47,51,894) | (33,42,929) |
| Net Cash Generated By Operating Activities | 3,57,501 | 36,29,033 |
| CASH FLOW FROM INVESTING ACTIVITIES | | |
| Purchase of Fixed Assets | (20,03,420) | (35,33,290) |
| Sale of Fixed Assets | - | 60,000 |
| (Increase) In Work-in-Progress | (36,56,898) | (28,88,686) |
| (Increase) in Intangible Assets | - | - |
| Net Cash used in Investing Activities | (56,60,318) | (63,61,976) |
| CASH FLOW FROM FINANCING ACTIVITIES | | |
| Increase/(Decrease) in Term Loans | 2,68,36,330 | (14,44,140) |
| Increase/(Decrease) in Cash Credit | (48,39,412) | 2,19,15,252 |
| Increase/(Decrease) in Unsecured Loan | (65,00,000) | (1,75,00,000) |
| Net Cash flow from Financing Activities | 1,54,96,918 | 29,71,112 |
| NET CHANGES IN CASH & CASH EQUIVALENTS | 1,01,94,101 | 2,38,168 |
| Cash & Cash Equivalent at the beginning of the period | 4,72,010 | 2,33,842 |
| Cash & Cash Equivalent at the end of the period | 1,06,66,111 | 4,72,010 |
| SIGNIFICANT ACCOUNTING POLICIES | 1 | |

In terms of our report of even date attached

For Ashwani K. Gupta & Associates

Chartered Accountants

Firm Registration No. 003803N

for and on behalf of the Board of Directors of HMTD Engineering Private Limited



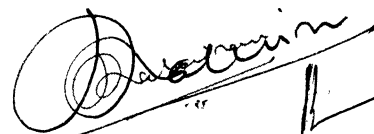
CA Munish Goel

Partner

Membership No. 553043

Panchkula

04-08-2021



S Balakrishnan

Director

DIN No. -02006425



Munish Kumar Aggarwal

Director

DIN No. -00466023

