

# HMTD Engineering Pvt. Ltd.

CIN : U99999MH1981PTC025410

Balance Sheet as at 31st March, 2023

(Amount Rs. in '00)

Particulars	Note No.	As at 31 March 2023	As at 31 March 2022
<b>I. Equity And Liability :</b>			
<b>(1) Shareholders' Funds</b>			
(a) Share Capital	2	122,000.00	122,000.00
(b) Reserves and Surplus	3	349,198.35	558,551.61
Total (A)		471,198.35	680,551.61
<b>(2) Share Application Money Pending Allotment</b>			
<b>(3) Non-Current Liabilities</b>			
(a) Long-Term Borrowings	4	629,180.86	639,473.93
(b) Deferred Tax Liabilities (Net)			
(c) Other Long Term Liabilities			
(d) Long-Term Provisions	5	65,704.66	84,182.39
Total (B)		694,885.52	723,656.32
<b>(4) Current Liabilities</b>			
(a) Short-Term Borrowings	6	586,540.72	515,460.12
(b) Trade Payables	7		
(i) Total Outstanding Dues of MSME			
(ii) Total Outstanding Dues of Other Than MSME		138,866.58	122,361.04
(c) Other Current Liabilities	8	349,427.17	253,718.75
(d) Short-Term Provisions	9	-	500.00
Total (C)		1,074,834.47	892,039.90
Total Liabilities (A+B+C)		2,240,918.34	2,296,247.84
<b>II. Assets :</b>			
<b>(1) Non-Current Assets</b>			
(a) (i) Property, Plant & Equipments	10	741,525.93	752,044.54
(ii) Capital Work-in-Progress		278,535.66	266,291.45
(iii) Intangible Assets		72,242.77	72,242.77
Total (A)		1,092,304.37	1,090,578.76
(b) Non-Current Investments			
(c) Long Term Loans and Advances			
(d) Deferred Tax Assets (Net)	11	9,590.71	10,672.63
(e) Other Non-Current Assets			
Total (B)		9,590.71	10,672.63
<b>(2) Current Assets</b>			
(a) Current investments			
(b) Inventories	12	739,543.96	762,006.78
(c) Trade Receivables	13	343,669.96	384,091.05
(d) Cash and Cash Equivalents	14	5,033.13	8,877.59
(e) Short-Term Loans and Advances			
(f) Other Current Assets	15	50,776.21	40,021.02
Total (C)		1,139,023.26	1,194,996.45
Total Assets (A+B+C)		2,240,918.34	2,296,247.84
		-	-

For & On Behalf of The Board of Directors of  
HMTD Engineering Private Limited

(S. Balakrishnan)  
Director  
DIN : 02006425

(Munish Kumar Aggarwal)  
Director  
DIN : 00466023

As per our report of even date  
For Ramesh Goyal & Associates  
Chartered Accountants  
FRN : 039380N

Ramesh Goyal  
(Proprietor)  
M. No. 082951

UDIN : 23082951B6WZBI3224  
Dated : 02.09.2023  
Place : New Delhi

Profit and Loss statement for the year ended 31st March, 2023

(Amount Rs. in '00)

Particulars	Note No	For the year ended 31 March 2023	For the year ended 31 March 2022
<u>Revenue</u>			
Revenue From Operations	16	1,360,080.21	1,199,252.57
Less : GST on Sales	16	207,469.87	183,466.67
Other Income	17	2,687.50	19,692.41
Total Income		1,155,297.84	1,035,478.31
<u>Expenses</u>			
Cost of Materials Consumed	18	845,357.19	560,633.95
Purchase of Stock-in-Trade			
Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	19	39,533.78	7,615.96
Employee Benefit Expense	20	219,890.34	211,410.72
Other Expenses	22	133,717.26	129,133.15
Total Expenses		1,238,498.57	908,793.78
Earnings Before Interest, Tax, Depreciation & Amortization (EBITDA)		(83,200.73)	126,684.53
Financial Cost	21	109,190.12	101,379.20
Depreciation and Amortization Expense	10	15,682.21	16,715.55
Total Finance Expenses		124,872.32	118,094.75
Profit / (Loss) Before Exceptional, Extraordinary Items and Tax		(208,073.05)	8,589.78
Exceptional Items (Profit of Sale of Fixed Assets)			
Profit Before Extraordinary Items and Tax		(208,073.05)	8,589.78
Extraordinary Items			
Profit Before Tax (PBT)		(208,073.05)	8,589.78
Tax expense:			
(1) Current tax		-	500.00
(2) Previous Year Taxes		198.29	(244.80)
(3) Deferred tax		1,081.92	1,511.97
Profit/(Loss) For The Period		(209,353.26)	6,822.61
<u>Earning per Equity Share :</u>			
(1) Basic		(1.72)	0.06

HMTD Engineering Private Limited

(S. Balakrishnan)

Director

DIN : 02006425

UDIN : 23082951B6WZBI3224

Dated : 02.09.2023

Place : New Delhi

(Munish Kumar Aggarwal)

Director

DIN : 00466023

As per our report of even date  
For Ramesh Goyal & Associates  
Chartered Accountants

FRN : 039380N



Ramesh Goyal

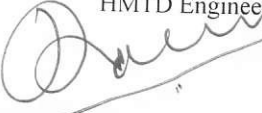
(Proprietor)

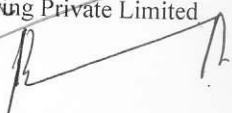
M. No. 082951

HMTD Engineering Pvt. Ltd.  
CIN : U99999MH1981PTC025410  
Cash Flow Statement for the year 2022 - 2023

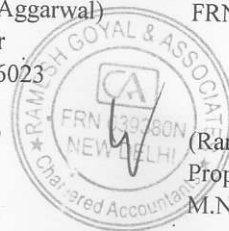
	(Amount Rs. in '00)	
Particulars	2022-23	2021-22
<b>A: CASH FLOW FROM OPERATING ACTIVITIES :-</b>		
Net Profit before tax as per Profit and Loss Account	(208,073.05)	8,589.78
Adjusted for:		
Depreciation and Amortisation Expense	15,682.21	16,715.55
Interest & Finance Costs	109,190.12	101,379.20
	124,872.32	118,094.75
Operating Profit before Working Capital Changes	(83,200.73)	126,684.53
Adjusted for :		
(Increase)/Decrease in Trade Receivables	40,421.09	29,219.07
(Increase)/Decrease in Other Current Assets	(10,755.19)	138,907.82
(Increase)/ Decrease in Inventories	22,462.82	(9,387.10)
Increase/(Decrease) in Trade Payables	16,505.55	(257,958.30)
Increase/(Decrease) in Long Term Provisions	(18,477.73)	13,791.81
Increase/(Decrease) in Short Term Provisions	-	(18,112.40)
Increase/(Decrease) in Other Current Liabilities	95,708.43	181,668.79
Cash Generated from Operations	145,864.96	78,129.68
Taxes Paid	(698.29)	(5,160.24)
Net Cash from Operating Activities	61,965.94	199,653.97
<b>B. CASH FLOW FROM INVESTING ACTIVITIES :-</b>		
Purchase of Fixed Assets	(5,163.60)	(75,277.94)
Sale of Fixed Assets	-	-
Sale/(Purchase) of Investments	-	-
(Increase) / Decrease in Capital Work In Progress	-	(145,498.48)
Movement in Loans and Advances	-	-
Net Cash (used in) Investing Activities	(5,163.60)	(220,776.42)
<b>C. CASH FLOW FROM FINANCING ACTIVITIES :-</b>		
Proceeds From / (Repayment) of Long Term Borrowings	(10,293.07)	(85,059.25)
Proceeds From / (Repayment) of Short Term Borrowings	71,080.60	109,777.38
Interest & Finance Costs	(109,190.12)	(101,379.20)
Net Cash (Used in) / from Financing Activities	(48,402.59)	(76,661.07)
Net Increase in Cash and Cash Equivalents	8,399.75	(97,783.52)
Opening Balance of Cash and Cash Equivalents	8,877.59	106,661.11
Closing Balance of Cash and Cash Equivalents	17,277.34	8,877.59

HMTD Engineering Private Limited


  
(S. Balakrishnan)  
Director  
DIN : 02006425

  
(Munish Kumar Aggarwal)  
Director  
DIN : 00466023

UDIN : 23082951B6WZBI3224  
Dated : 02.09.2023  
Place : New Delhi



**AUDITOR'S REPORT**  
As per our separate report of even date  
For Ramesh Goyal & Associates  
Chartered Accountants  
FRN No. : 039380N

  
(Ramesh Goyal)  
Proprietor  
M.No. 082951