



INDEPENDENT AUDITOR'S REPORT

The Members,
M. S. Stampings Pvt. Ltd
New Delhi

Report on the Audit of Financial Statements

Opinion

We have audited the Financial Statements of M/s M. S. Stampings Pvt. Ltd. ("The Company"), which comprises the Balance Sheet as at 31st March, 2024, statement of Profit and Loss and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by The Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the company as at 31st March, 2024, and its profit for the year ended on that date.

Basis for Opinion

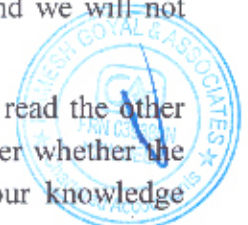
We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of The Companies Act, 2013. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of The Companies Act, 2013 and The Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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 company's annual report, but does not include the financial statements and our auditor's report thereon. These reports are expected to be made available to us after the date of this auditor's report.

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

In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.



Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of The Companies Act, 2013 ("The Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the company in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of The Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of The Act for safeguarding of 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 financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, The Board of Directors 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 Financial Statements

Our objective is to obtain reasonable assurance about whether the 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 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.

We communicate with those charged with governance regarding, amongst 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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

As required by the company (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of section 143(11) of The Act, is not applicable to the company.

As required by section 143(3) of The Act, we report that:

1. 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.
2. 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.
3. The Balance Sheet, the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.



4. In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under section 133 of The Act, read with Rule 7 of the companies (Accounts) Rules, 2014.
5. 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.
6. In our opinion and according to information and explanation given to us, there are adequate internal financial controls over financial reporting of the company and they are effectively operating.
7. With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of The Act, as amended :
In our opinion and according to the information and explanations given to us, the company has not paid any remuneration to its directors during the current year.
8. 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 any pending litigation in the financial year.
 - (ii) The Company does not have any long term contract including derivative contract for which there are any material foreseeable losses.
 - (iii) There was no requirement for transfer of amount in Investor Education and Protection Fund by the Company.

UDIN : 24082951BKFJAT8660
Place : New Delhi
Dated : 20/08/2024



For Ramesh Goyal & Associates
Chartered Accountants
FRN : 039380N

(Ramesh Goyal)
Proprietor
M. No. 082951

M. S. Stampings (P) LTD.

CIN : U28910DL2007PTC161379

Balance Sheet as at 31st March, 2024

Particulars	Note No.	As at 31 March 2024	As at 31 March 2023
I. Equity And Liability :			
(1) Shareholders' Funds			
(a) Share Capital	2	16,87,500.00	16,87,500.00
(b) Reserves and Surplus	3	42,43,358.69	46,40,847.69
Total (A)		59,30,858.69	63,28,347.69
(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			
(b) Trade payables			
(c) Other current liabilities	4	1,53,100.00	1,35,400.00
(d) Short-term provisions		-	61,000.00
Total (C)		1,53,100.00	1,96,400.00
Total Liabilities (A+B+C)		60,83,958.69	65,24,747.69
II. Assets :			
(1) Non-Current Assets			
(a) Fixed assets			
(i) Tangible Assets			
Property, Plant & Machinery & Other Tangible Assets			
(ii) Intangible Assets			
(iii) Capital Work-in-Progress			
Total (A)		-	-
(b) Non-Current Investments			
(c) Long Term Loans and Advances			
(d) Deferred Tax Assets (Net)			
(e) Other Non-Current Assets			
Total (B)		-	-
(2) Current Assets			
(a) Current investments			
(b) Inventories			
(c) Trade Receivables			
(i) Total Outstanding Dues of MSME			
(ii) Total Outstanding Dues of Other Than MSME			
(d) Cash and cash equivalents	5	1,00,958.69	1,10,448.69
(e) Short-Term Loans and Advances			
(f) Other Current Assets	6	59,83,000.00	64,14,299.00
(3) Miscellaneous Expenditure to the extent not written off or adjusted			
Total (C)		60,83,958.69	65,24,747.69
Total Assets (A+B+C)		60,83,958.69	65,24,747.69
		-	-

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

for M. S. Stampings Pvt. Ltd.
Munish Kumar Aggarwal
Directors
DIN: 00466023

Mudit Aggarwal
Directors
DIN : 01324169

Ramesh Goyal
(Proprietor)
M. No. 082951

UDIN :
Place : New Delhi
Dated : 20/08/2024



M. S. Stampings (P) LTD.

CIN : U28910DL2007PTC161379

Profit and Loss statement for the year ended 31st March, 2024

Particulars	Note No	For the year ended 31 March 2024	For the year ended 31 March 2023
<u>Revenue</u>			
Revenue From Operations			
Other Income	7	-	4,05,414.00
Total Revenue		-	4,05,414.00
<u>Expenses</u>			
Employee Benefit Expense		-	-
Other Expenses	9	25,700.00	19,700.00
Total Expenses		25,700.00	19,700.00
Earnings Before Interest, Tax, Depreciation & Amortization (EBITDA)		(25,700.00)	3,85,714.00
Financial Costs	8	148.00	117.00
Depreciation and Amortization Expense		-	-
Total Finance Expenses		148.00	117.00
Profit / (Loss) Before Exceptional, Extraordinary Items and Tax		(25,848.00)	3,85,597.00
Exceptional Items (Profit of Sale of Fixed Assets)			
Profit Before Extraordinary Items and Tax		(25,848.00)	3,85,597.00
Extraordinary Items			
Profit Before Tax (PBT)		(25,848.00)	3,85,597.00
Tax expense:			
(1) Current tax		-	61,000.00
(2) Previous Year Taxes		3,71,641.00	63,314.00
(3) Deferred tax		-	-
Profit/(Loss) For The Period		(3,97,489.00)	2,61,283.00
<u>Earning per Equity Share :</u>			
(1) Basic		(2.36)	1.55

for M. S. Stampings Pvt. Ltd.

Munish Kumar Aggarwal
Directors
DIN: 00466023

Mudit Aggarwal
Directors
DIN : 01324169

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

Ramesh Goyal
(Proprietor)
M. No. 082951

UDIN :

Place : New Delhi

Dated : 20/08/2024

M. S. STAMPINGS PVT. LTD.

Regd. Off.: 26/36 East Patel Nagar, New Delhi-110008

CIN No. : U28910DL2007PTC161379

NOTE I : SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

1. Nature of Operations :-

M S Stampings Pvt. Ltd. company registered under Indian Companies Act 1956, vide CIN No. U28910DL2007PTC161379 was incorporated on 29th March, 2007. The Company is primarily engaged in the business of manufacturing of CRGO Silicon Electrical Steel Stamping / Laminations.

2. Statement of Significant Accounting Policies :-

a) Basis of Preparation :-

The financial statements have been prepared to comply in all material respects with the notified accounting standards by Companies Accounting Standards Rules, 2006 and the relevant provision of The Companies Act 1956. The financial statements have been prepared under the historical cost convention on an accrual basis. The accounting policies have been consistently applied by the Company and except for the changes in accounting policy discussed more fully below, are consistent with those used in the previous year.

c) Fixed Assets :-

The company does not hold any fixed assets.

e) Leases :-

The company neither has taken nor has given any asset on lease.

f) Investments :-

The company has not made any investments.

g) Inventories :-

The company does not have any inventory.

h) Revenue Recognition :-

The company has no business during the year.

i) Provision for Current and Deferred Tax :-

The company has no business during the year and has no fixed assets. So provisions of current tax & deferred tax has not been made.

j) Foreign Currency Transactions :-

(i) Initial Recognition :-

The company does not have any foreign currency transactions.

k) Earnings Per Share :-

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.

l) During the year company had taken back 56,250 shares at Rs. 35.94 per share.



m) Disclosure of Related Parties / Related Parties Transactions :-

Sl. No.	Relationship	Name of Related Party	
		2023 - 2024	2022 - 2023
1.	Subsidiary	There is no subsidiary company	
2.	Key Management Personnel	Mr. Munish Kumar Aggarwal (Director) Mr. Mudit Aggarwal (Director)	Mr. Munish Kumar Aggarwal (Director) Mr. Mudit Aggarwal (Director)
3.	Relatives of the Director	Nil	Nil
4.	Enterprises where control exists	Nil	
5.	Companies over which the key managerial personnel and relatives have control / significant influence (associates)	M/s Jay Bee Laminations Pvt. Ltd. M/s Arvind Conductors Pvt. Ltd. M/s Chanderial Real Estate LLP	

The Company has some transaction with Director and their relatives. Details are as under :-

Name	Designation	Nature of Transaction	Amount in Rs.
Sh. Munish Kumar Aggarwal	Director	Amount given during the year	59,83,000/- Dr.
Jay Bee Laminations Pvt. Ltd.	Common Director	Amount Received	63,73,758/-

n) Sundry Creditors :-

As explained by the management there was no creditors covered under Micro, Small and Medium Enterprises under the Micro, Small & Medium Enterprises Development (MSMED) Act, 2006.

- o) The company is not doing any business since a long time the idle capital has been given to associate company M/s Jay Bee Laminations Pvt. Ltd. in which both the directors are common.

p) Payments to Auditor's :-

Nature of Payments	2023 - 24	2022 - 23
Audit Fees/Other Matters	17,700/-	17,700/-

- q) Previous year's figures have been regrouped wherever necessary to conform to current year's classification.

for M. S. Stampings Pvt. Ltd.

(Munish Kumar Aggarwal) (Mudit Aggarwal)
Directors Director

DIN : 00466023

DIN : 01324169

UDIN : 24082957BKFIAT 8660

Place : New Delhi

Dated : 20/08/2024



For Ramesh Goyal & Associates
Chartered Accountants

FRN : 039380N

(Ramesh Goyal)

Proprietor

M. No. 082951

M. S. Stampings (P) LTD.
CIN : U28910DL2007PTC161379
NOTES TO ACCOUNTS

2 Share Capital

(A) Authorised, Issued, Subscribed and paid-up share capital and par value per share

(Rs. In '00)

Particulars	As at 31 March 2024	As at 31 March 2024	As at 31 March 2023	As at 31 March 2023
Authorised Share capital 3,00,000 Equity shares of Rs.10 each (Previous year 3,00,000 Equity shares of Rs. 10 each)	30,00,000.00	30,000.00	30,00,000.00	30,000.00
Total	30,00,000.00	30,000.00	30,00,000.00	30,000.00

(B) Issued, Subscribed and Paid-up Share Capital and Value Per Share

Particulars	As at 31 March 2024	As at 31 March 2024	As at 31 March 2023	As at 31 March 2023
Issued, subscribed & paid up share capital 1,68,750 Equity shares of Rs.10 each (Previous year 2,25,000 Equity shares of Rs. 10 each)	16,87,500.00	16,875.00	16,87,500.00	16,875.00
Total	16,87,500.00	16,875.00	16,87,500.00	16,875.00

(C) Reconciliation of number of equity shares outstanding at the beginning and at the end of the year

Particulars	For the year ended 31 March 2024	For the year ended 31 March 2024	For the year ended 31 March 2023	For the year ended 31 March 2023
Number of shares outstanding as at the beginning of the year	1,68,750	1,68,750	2,25,000	2,25,000
Add:				
Number of shares allotted as fully paid up bonus shares during the year				
Number of shares allotted during the year as fully paid-up pursuant to a contract without payment being received in cash				
Number of shares allotted for cash pursuant to public issue				
Less:				
Number of shares bought back during the year	-	-	56,250	56,250
Number of shares outstanding as at the end of the year	1,68,750	1,68,750	1,68,750	1,68,750

(D) Details of Shareholders Holding More Than 5% Shares in the Company

Particulars	31 MARCH 2024		31 MARCH 2024		31 MARCH 2023		31 MARCH 2023	
	No of Shares	% holding in the class	No of Shares	% holding in the class	No of Shares	% holding in the class	No of Shares	% holding in the class
Equity shares of Rs. 10 each fully paid								
Arvind Conductors Pvt. Ltd.	37,500	22%	37,500	22%	37,500	22%	37,500	22%
Chanderiys Real Estate Pvt. Ltd.	-	0%	-	0%	-	0%	45,000	27%
Mr. Munish Kumar Aggarwal	41,250	24%	41,250	24%	41,250	2%	41,250	24%
Mr. Vijay Kumar Goyal	41,250	24%	41,250	24%	41,250	24%	41,250	24%
Mrs. Neeru Gupta	45,000	27%	22,500	13%	22,500	13%	22,500	13%
Mrs. Nitasha Gupta	-	0%	-	0%	-	0%	11,250	7%
Mr. Mudit Aggarwal	3,750	2%	3,750	2%	3,750	2%	3,750	2%

(E) Details of Share Holding of Promoters

Particulars	31 MARCH 2024		31 MARCH 2024		31 MARCH 2023		31 MARCH 2023	
	No of Shares	% holding in the class	No of Shares	% holding in the class	No of Shares	% holding in the class	No of Shares	% holding in the class
Equity shares of Rs. 10 each fully paid								
Mr. Munish Kumar Aggarwal	41,250	24%	41,250	24%	41,250	24%	41,250	24%
Mr. Mudit Aggarwal	3,750	2%	3,750	2%	3,750	2%	3,750	2%



NOTES TO ACCOUNTS

3 Reserves and Surplus

Particulars	As at 31 March 2024	As at 31 March 2023
Profit & Loss Account		
As per Last Balance Sheet	46,40,847.69	58,38,689.69
Less : Shares Premium on Buy Back	-	(14,59,125.00)
Add : Profit/(loss) for the period	(3,97,489.00)	2,61,283.00
Total	42,43,358.69	46,40,847.69

4 Other Current Liabilities

Particulars	As at 31 March 2024	As at 31 March 2023
Audit Fees Payable	1,53,100.00	1,35,400.00
Total	1,53,100.00	1,35,400.00

5 Cash and Cash Equivalents

Particulars	As at 31 March 2024	As at 31 March 2023
Canara Bank	11,825.69	13,315.69
Cash in hand	89,133.00	97,133.00
Total	1,00,958.69	1,10,448.69

6 Other Current Assets

Particulars	As at 31 March 2024	As at 31 March 2023
M K Aggarwal	59,83,000.00	-
Jay Bee Lamination Pvt. Ltd. U/L	-	63,73,758.00
TDS Receivable	-	40,541.00
Total	59,83,000.00	64,14,299.00

7 Other Income

Particulars	As at 31 March 2024	As at 31 March 2023
Interest From Jay Bee Lamination	-	4,05,414.00
Total	-	4,05,414.00

8 Financial Cost

Particulars	As at 31 March 2024	As at 31 March 2023
Bank Charges	148.00	117.00
Total	148.00	117.00

9 Other Expenses


Particulars	As at 31 March 2024	As at 31 March 2023
Audit Fees	17,700.00	17,700.00
ROC Fees & Taxes	8,000.00	2,000.00
Total	25,700.00	19,700.00

for M. S. Stampings Pvt. Ltd.


Munish Kumar Aggarwal
Directors
DIN: 00466023


Mudit Aggarwal
Directors
DIN : 01324169

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


Ramesh Goyal
(Proprietor)
M. No. 082951



UDIN :
Place : New Delhi
Dated :

M.S.STAMPINGS PRIVATE LIMITED

CIN: U28910DL2007PTC161379

Regd. Off.: 26/36, EAST PATEL NAGAR OPP.MUGAL MAHAL RESTAURANT,
NEW DELHI - 110006

Email: rattangoyal@yahoo.com

DIRECTORS' REPORT

To,

The Members,

Your Directors have pleasure in presenting their Annual Report on the business and operations of the Company and the accounts for the financial year ended March 31, 2024.

FINANCIAL RESULTS

The Company's financial performance for the year under review along with previous year figures is given hereunder:

Particulars	Current Year	Previous Year
Sales	NIL	NIL
Other Operating Revenue	NIL	NIL
Less: Excise Duty	NIL	NIL
Other Income	NIL	405,414
Total Income	NIL	405,414
Finance Cost	148	117
Depreciation	NIL	NIL
Expenses	25,700	19,700
Profit/(loss) before exceptional items	(25,848)	385,597
Exceptional Items	NIL	NIL
Profit/(loss) before Tax	(25,848)	385,597
Previous Year Tax	371641	63,314
Current Tax	NIL	61,000
Deferred Tax	NIL	NIL
Profit/(Loss) after Tax	(397489)	261,283
Earnings per share (Rs.)	(2.36)	1.55
:		

REVIEW OF BUSINESS OPERATIONS AND FUTURE PROSPECTS

Your Directors wish to present the details of Business operations done during the year under review:

Your Company has not achieved any turnover during the reporting period. The Company is expanding its operations and is likely to generate profits in the ensuing year.

DIVIDEND

Your directors do not recommend any dividend for the financial year 2023-24.

SECRETARIAL STANDARDS

The Directors state that applicable Secretarial Standards, i.e. SS-1 and SS-2, relating to 'Meetings of the Board of Directors' and 'General Meetings', respectively, have been duly followed by the Company.

CHANGE IN THE NATURE OF BUSINESS

There is no change in the nature of the business of the company.

TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND

The provisions of Section 125(2) of the Companies Act, 2013 are not applicable as there was no dividend declared and paid last year.

TRANSFER TO GENERAL RESERVES AND SURPLUS

For the financial year ended 31st March, 2024, the Company has not transferred any amount to any specific reserves.

MATERIAL CHANGES AND COMMITMENT IF ANY AFFECTING THE FINANCIAL POSITION OF THE COMPANY OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR TO WHICH THIS FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT

There were no material changes affecting the financial position of the Company occurred between the end of the financial year to which this statements relate and the date of report.

DETAILS OF HOLDING/SUBSIDIARY/JOINT VENTURES/ASSOCIATE COMPANIES

The Company has no holding/subsidiary/joint ventures/associate companies.

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS MADE UNDER SECTION 186 OF THE COMPANIES ACT, 2013

The Company has complied with the provisions of section 185 and 186 of the Companies Act, 2013 in respect of loans, investments, guarantees and security.

PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES

All contracts / arrangements / transactions entered by the Company during the financial year with related parties were in the ordinary course of business and on an arm's length basis. During the year, the Company had not entered into any contract / arrangement / transaction with related parties which could be considered material in accordance with the policy of the Company on materiality of related party transactions.

Form AOC-2 has been attached herewith as **Annexure 1**.

COMPOSITION OF BOARD OF DIRECTORS

S. No.	Name	DIN	Date of Appointment
1	Munish Kumar Aggarwal	00466023	29/03/2007
2	Mudit Aggarwal	01324169	29/03/2007

NUMBER OF BOARD MEETINGS CONDUCTED DURING THE YEAR UNDER REVIEW

SN	Date of Meeting	Board Strength	No. of Directors Present
01	04/04/2023	2	2
02	05/06/2023	2	2
03	28/07/2023	2	2
04	20/11/2023	2	2
05	16/01/2024	2	2
06	27/03/2024	2	2

The maximum interval between any two Board Meetings did not exceed 120 (One hundred and twenty) days. The details of attendance of each Director at Board Meetings are as follows:

S. No.	Name of the Director	Board Meetings	
		No. of Meetings held	No. of Meetings attended
1.	Munish Kumar Aggarwal	06	06
2.	Mudit Aggarwal	06	06

DIRECTORS RESPONSIBILITY STATEMENT

In accordance with the provisions of Section 134(5) of the Companies Act, 2013 the Board hereby submits its responsibility Statement:

(a) in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;

(b) the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;

(c) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

(d) the directors had prepared the annual accounts on a going concern basis; and

(e) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

DEPOSITS

The Company has neither accepted nor renewed any deposits during the year under review.

DECLARATION OF INDEPENDENT DIRECTORS

The provisions of Section 149 pertaining to the appointment of Independent Directors do not apply to our Company.

STATUTORY AUDITORS

M/s Ramesh Goyal & Associates, Chartered Accountants (Firm reg. no. 039380N) were appointed as statutory auditors of the Company in the Annual General Meeting held on 23/11/2021 for a period of 5 years till the conclusion of Annual general meeting to be held in the year 2026.

AUDITOR'S REPORT

There are no qualifications or adverse remarks in the Auditors' Report which require any clarification/explanation. The Notes on financial statements are self-explanatory, and needs no further explanation.

SECRETARIAL AUDITOR AND SECRETARIAL AUDIT REPORT

The provisions of Section 135 of Companies Act, 2013 regarding Secretarial Audit does not apply to the Company.

MAINTENANCE OF COST RECORDS

The Directors state that the overall turnover of the company does not exceed the limit prescribed for maintenance of Cost Records as specified by the Central Government under Section 148(1) of the Companies Act, 2013, accordingly such accounts and records are not made and maintained by the Company.

VIGIL MECHANISM / WHISTLE BLOWER POLICY

The Provisions relating to vigil mechanism/Whistle Blower Policy does not apply to the company.

CORPORATE SOCIAL RESPONSIBILITY (CSR)

The Provisions relating to Corporate Social Responsibility does not apply to the company.

NOMINATION AND REMUNERATION COMMITTEE

The provisions related to the constitution of Nomination and Remuneration Committee are not applicable to the Company.

WEB LINK OF ANNUAL RETURN, IF ANY:

The Company doesn't having any website. Therefore, no need to of publication of Annual Return.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION

The particulars as required under the provisions of Section 134(3) (m) of the Companies Act, 2013 in respect of conservation of energy and technology absorption have not been furnished considering the nature of activities undertaken by the company during the year under review.

FOREIGN EXCHANGE EARNINGS AND OUTGO

There were no foreign exchange earnings and outgo during the year under review.

RISK MANAGEMENT POLICY

Risks are events, situations or circumstances which may lead to negative consequences on the Company's businesses. Risk management is a structured approach to manage uncertainty. A formal enterprise wide approach to Risk Management is being adopted by the Company and key risks will now be managed within a unitary framework. As a formal roll-out, all business divisions and corporate functions will embrace Risk Management Policy and Guidelines, and make use of these in their decision making. Key business risks and their mitigation are considered in the annual/strategic business plans and in periodic management reviews. The risk management process in our multi-business, multi-site operations, over the period of time will become embedded into the Company's business systems and processes, such that our responses to risks remain current and dynamic.

SHARES

a. BUY BACK OF SECURITIES

The Company has not bought back any of its securities during the year under review.

b. SWEAT EQUITY

The Company has not issued any Sweat Equity Shares during the year under review.

c. BONUS SHARES

The Company has not issued any bonus shares during the year under review.

d. EMPLOYEES STOCK OPTION PLAN

The Company has not provided any Stock Option Scheme to the employees.

e. RIGHT ISSUE

The Company has not made any right issue of shares during the period under review.

f. PRIVATE PLACEMENT/PREFERENTIAL ALLOTMENT

The Company has not issued/allotted shares during the year.

g. SHARE TRANSFER

During the period under review, Mr. Raunak Gupta gifted 15000 shares to Mrs. Neeru Gupta and Mrs. Namisha Gupta gifted 7500 shares to Mrs. Neeru Gupta.

PARTICULARS OF EMPLOYEES

The provisions of Section 197(14) read with Rule 5(2) & (3) of the Companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014 are not applicable to the Company during the period under review.

DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

The Company has adopted a policy on prevention, prohibition and Redressal of Sexual Harassment at workplace in line with the provisions of The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and the rules there under. All employees (permanent, contractual, temporary, trainees) are covered under this policy.

No complaint was received by the Company related to the sexual harassment during the reporting period.

ACKNOWLEDGEMENTS

Your Directors place on record their sincere thanks to bankers, business associates, consultants, and various Government Authorities for their continued support extended to your Companies activities during the year under review. Your Directors also acknowledges gratefully the shareholders for their support and confidence reposed on your Company.

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

M.S. STAMPINGS PRIVATE LIMITED
for M. S. Stampings Pvt. Ltd,


Director

MUNISH KUMAR AGGARWAL
(Director)
DIN: 00466023
Address: DPH-802, Pearls
Gateway Towers
Sector-44, Noida-201301

for M. S. Stampings Pvt. Ltd.


Director

MUDIT AGGARWAL
(Director)
DIN: 01324169
Address: DPH-2, Pearls
Gateway Towers,
Sector-44, Noida- 201301

Date: 20/08/2024
Place: New Delhi

M.S.STAMPINGS PRIVATE LIMITED

CIN: U28910DL2007PTC161379

Regd. Off: 26/36, EAST PATEL NAGAR OPP.MUGAL MAHAL RESTAURANT,
NEW DELHI - 110006

Email: rattangoyal@yahoo.com

Annexure-2

Form No. AOC-2

(Pursuant to clause (h) of sub-section (3) of Section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

This form pertains to the disclosure of particulars of contracts / arrangements entered into by the Company with related parties referred to in Sub-section (1) of Section 188 of Companies Act, 2013

1. Details of contracts or arrangements or transactions not at arm's length basis:

No such transactions were entered during the financial year 2023-24.

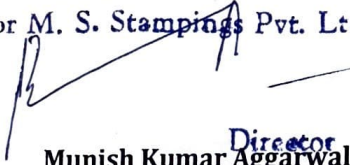
2. Details of material contracts or arrangements or transactions at arm's length basis:

The contracts or arrangements or transaction entered with the related parties during the financial year 2023-24 were not material and the same were disclosed in the notes to accounts forming part of the financial statements for the year ended 31st March 2024.

For & on behalf of Board of Directors

M.S. STAMPINGS PRIVATE LIMITED

For M. S. Stampings Pvt. Ltd.



Munish Kumar Aggarwal

Director

DIN: 00466023

Address: DPH-802, Pearl Gateway Towers,
Sector 44, Noida - 201301 (UP)

For M. S. Stampings Pvt. Ltd.



Director

Mudit Aggarwal

Director

DIN: 01324169

Address: DPH- 2, Pearl Gateway Towers,
Sector 44, Noida - 201301 (UP)

Date: 20/08/2024

Place: New Delhi