



**INDEPENDENT AUDITOR'S REPORT**

**TO THE MEMBERS OF AMTECH ESTERS PRIVATE LIMITED**

**Report on the Audit of the Financial Statements**

**Opinion:**

We have audited the accompanying Financial Statements of **AMTECH ESTERS PRIVATE LIMITED** ("the Company"), which comprises the Balance Sheet as at **March 31, 2023**, the Statement of Profit and Loss, the Statement of changes in Equity and the Statement of Cash Flows for the year ended on that date and 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 ("the Act") in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribe under section 133 of the Act read with the Companies (Accounting Standards) Rules, 2015, as amended, ("AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2023, the profit, changes in equity and its cash flows for the year ended on that date.

**Basis for Opinion:**

We conducted our audit of the Financial Statements in accordance with the Standards on Auditing specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the *Auditor's Responsibility 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 (ICAI) together with the ethical requirements that are relevant to our audit of the financial statements under the provision of the Act and Rules made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

**Key Audit Matters:**

Key audit matters are those matters that, in our professional judgement, were of most significant in our audit of the Financial Statements of the current period. These matters were addressed in the context of our audit of the financial statement as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. In the audit of the current period, we does not have observed any key audit matters required to be reported separately.



## **Information Other than the Financial Statements and Auditor's Report Thereon:**

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexure to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the Financial Statements and our auditor's report thereon.

Our opinion on the Financial Statements does not cover the other information and we do 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 and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

## **Management's Responsibility 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, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the Companies (Accounting Standards) Rules, 2015, as amended.

This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the 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 control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are responsible for overseeing the Company's financial reporting process.

## **Auditor's Responsibility for the Audit of the Financial Statement:**

Our objectives are 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 scepticism 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 financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, 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 the 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.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in

- (i) planning the scope of our audit work and in evaluating the results of our work; and
- (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among 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:**

1. As required by section 143(3) of the Act, based on our audit, we report that:

-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. a) In our opinion, proper books of account as required by law have been kept by the Company so far as appears from our examination of those books;

-The Balance Sheet, the Statement of Profit and Loss, Statement of Changes in Equity and the Statement of Cash Flow dealt with by this Report are in agreement with the books of account.

-In our opinion, the aforesaid Financial Statements comply with the AS specified under Section 133 of the Act.

-On the basis of written representations received from the directors as on March 31, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2023, from being appointed as a director in terms of section 164(2) of the Act.

-With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure A". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.

-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) Rule 2014, as amended in our opinion and to the best of our information and according to the explanation given to us

a) The Company does not have any pending litigation which would impact its Financial position;

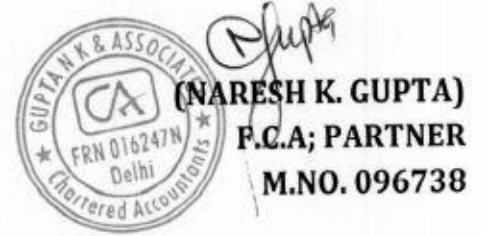
b) The Company did not have any long-term contracts including derivative contracts for which they were any material foreseeable losses under the applicable law or accounting standards.

c) There has been no delay in transferring amounts if applicable, required to be transferred, to the Investor Education and Protection Fund by the Company.



2. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "Annexure B", a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

**FOR GUPTA N K & ASSOCIATES  
CHARTERED ACCOUNTANTS**



**DATE : 04-09-2023**

**PLACE : NEW DELHI**

**UDIN : 23096738BGXJXR2649**

## **Annexure – A to the Independent Auditors' Report**

**(Referred to in paragraph 1 (f) under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of AMTECH ESTERS PRIVATE LIMITED of even date)**

**Report on the Internal Financial Controls over financial reporting under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")**

We have audited the internal financial controls over financial reporting of **AMTECH ESTERS PRIVATE LIMITED** ("the Company") as of March 31, 2023 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

### **Management's Responsibility for Internal Financial Controls**

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

### **Auditors' Responsibility**

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.



We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting of the Company.

### **Meaning of Internal Financial Controls over Financial Reporting**

A Company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A Company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Company are being made only in accordance with authorizations of management and directors of the Company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Company's assets that could have a material effect on the financial statements.

### **Inherent Limitations of Internal Financial Controls over Financial Reporting**

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

### **Opinion**

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2023 based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (ICAI).

**FOR GUPTA N K & ASSOCIATES  
CHARTERED ACCOUNTANTS**



*(Signature)*  
**(NARESH K. GUPTA)  
F.C.A.; PARTNER  
M.NO. 096738**

**DATE : 04-09-2023  
PLACE : NEW DELHI  
UDIN : 23096738BGXJXR2649**



## Annexure - B to the Independent Auditor's Report:

**M/S AMTECH ESTERS PRIVATE LIMITED**

**CIN: U24129DL2002PTC115465**

**Year Ended: 31st March, 2023**

The Annexure referred to in Independent Auditor's Report to the members of the Company on the Standalone Financial Statements of the Company for the year ended March 31, 2023, we report that:

- (i) (a)(A) The company maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;
- (a)(B) The company is not having any intangible assets; hence this clause is not applicable;
- (b) All the Property, Plant and Equipment have been physically verified by the management during the year and there is a regular programme of verification which, in our opinion, is reasonable having regard to the size of the company and the nature of its assets. No material discrepancies were noticed on such verification;
- (c) All the title deeds of immovable properties are held in the name of the company.
- (d) The Company has not revalued its property, plant and equipment (including right of use of assets) or intangible asset of both during the financial year;
- (e) There is no any proceeding have been initiated or pending against company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.
- (ii) (a) Physical verification of inventory has been conducted at reasonable intervals by the management and in the opinion of the auditor, the coverage and procedure of such verification by the management is appropriate; and no discrepancies for each class of inventory were noticed.
- (b) Company has not been sanctioned working capital limits from banks or financial institution on the basis of security of current assets during the financial year exceeding Rs. 5 Crores during the year.
- (iii) (a) In our opinion and according to the information provided to us, the company has made investments but not provided guarantees and nor granted unsecured loans or advances in the nature of loans. The details are given below:





To other than Subsidiaries, Joint Ventures and Associates:

Nature	Aggregate amount during the year	Balance outstanding as on 31.03.2023
Investment in Equity shares	4,41,52,010	4,41,52,010
Other non-current investments (Shops in Rajouri Garden)	39,09,500.00	39,09,500.00

- (b) The terms and conditions of investments made are not prejudicial to the interest of the company.
- (iv) The company has not provided corporate guarantees within the meaning of section 185 & 186 of the Companies Act, 2013.
- (v) The Company has not accepted any deposits or amount which is deemed to be deposits from the public.
- (vi) The Central Government has not prescribed the maintenance of cost records under section 148(1) of the Act, for any of the services rendered by the Company.
- (vii) (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted / accrued in the books of account in respect of undisputed statutory dues including provident fund, income-tax, GST, value added tax, duty of customs, service tax, cess and other material statutory dues if applicable have been regularly deposited during the year by the Company with the appropriate authorities. As explained to us, there is no amount outstanding as on the last day of financial year for a period exceeding six months.
- (b) According to the information and explanations given to us, and the records of the companies examined by us, there are no disputed dues of GST, income tax, custom duty, service tax, wealth tax, Value added tax, excise duty and cess which have not been deposited.
- (viii) The company has not recorded any transactions in the books of account which have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961. The previously unrecorded income has been properly recorded in the books of account during the year.
- (ix) (a) The Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender; hence this clause is not applicable;
- (b) The company has not declared willful defaulter by any bank or financial institution or other lender, hence this clause is not applicable;
- (c) The term loans were applied for the purpose for which the loans were obtained;



- (d) The company has not raised any short-term fund; hence this clause is not applicable;
- (e) The company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures; hence this clause is not applicable;
- (f) The company has not raised any loan during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies; hence this clause is not applicable.
- (x) (a) The Company did not raise any money by way of initial public offer or further public offer (including debt instruments); hence this clause is not applicable;
- (b) The Company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year; hence this clause is not applicable.
- (xi) (a) According to the information and explanations given to us, no material fraud by the Company or on the Company by its officers or employees has been noticed or reported during the course of our audit.
- (b) No report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government; hence this clause is not applicable.
- (xii) (a) The Company is not a Nidhi Company hence compliance of Net Owned Funds to Deposits in the ratio of 1: 20 to meet out the liability is not applicable to the company;
- (b) The Company is not a Nidhi Company hence maintaining ten percent unencumbered term deposits as specified in the Nidhi Rules, 2014 to meet out the liability is not applicable to the company;
- (c) The Company is not a Nidhi Company hence this clause is not applicable to the company.
- (xiii) According to the information and explanation given to us and based on our examination of the records of the company, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act where applicable and the details have been disclosed in the financial statements, etc., as required by the applicable accounting standards.



- (xiv) (a) The Central Government has not prescribed to appoint internal auditor under section 138 of the Act, for any of the services rendered by the Company;
- (b) This clause is not applicable to the company.
- (xv) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with him as restricted in section 192 of Companies Act, 2013; hence this clause is not applicable.
- (xvi) (a) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934.
- (b) The Company is not has conducted any Non-Banking Financial or Housing Finance activities; hence this clause is not applicable.
- (c) The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India; hence this clause is not applicable. (d) The Company does not have any CIC.
- (xvii) The company has not incurred cash losses in the financial year and in the immediately.
- (xviii) There is no resignation of statutory auditors during the year; hence this clause is not applicable.
- (xix) According to the information and explanations given to us and based on our examination of the records of the Company and financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, we were in the opinion that no material uncertainty exists as on the date of the audit report. There was no any liability in the books of the company for those payable within one year from the date of balance sheet date.
- (xx) (a) The company has not any other than ongoing projects, therefore provision of section 135 of Companies Act, 2013 is not applicable to the company;
- (b) This clause is not applicable to the company.



(xxi) There are no any qualifications or adverse remarks given by the respective auditors in the Companies (Auditor's Report) Order (CARO) reports, hence this clause is not applicable to the company.

**FOR GUPTA N K & ASSOCIATES  
CHARTERED ACCOUNTANTS**



*N. Gupta*

**(NARESH K. GUPTA)  
F.C.A; PARTNER  
M.NO. 096738**

**DATE : 04-09-2023  
PLACE : NEW DELHI  
UDIN : 23096738BGXJXR2649**



## PART I- BALANCE SHEET

## AMTECH ESTERS PRIVATE LIMITED

CIN: U24129DL2002PTC115465

794, GROUND FLOOR JOSHI PATH, KAROL BAGH NEW DELHI-110005

## BALANCE SHEET AS AT MARCH 31, 2023

(Amount in Rs.100')

Particulars	Note No.	As at March 31, 2023	As at March 31, 2022
<b>EQUITY AND LIABILITIES</b>			
<b>Shareholders' funds</b>			
Share capital	1	80564.60	17500.00
Reserves and surplus	2	821462.22	576549.74
Money received against share warrants		-	-
		<b>902026.82</b>	<b>594049.74</b>
<b>Share application money pending allotment</b>			
		-	-
<b>Non-current liabilities</b>			
Long-term borrowings	3	60261.68	78110.74
Deferred tax liabilities (Net)	4	-	-
Other Long term liabilities		-	-
Long-term provisions		-	-
		<b>60261.68</b>	<b>78110.74</b>
<b>Current liabilities</b>			
Short-term borrowings	5	40432.71	35355.98
Trade payables	6	226587.71	383770.59
Other current liabilities	7	43382.99	25874.75
Short-term provisions	8	18526.70	9636.15
		<b>328930.12</b>	<b>454637.46</b>
		<b>1291218.61</b>	<b>1126797.95</b>
<b>Total</b>			
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, Plant and Equipment Property and Intangible assets			
Property, Plant and Equipment	9	69389.21	51785.35
Intangible assets		-	-
Capital work-in-progress		-	-
Intangible assets under development		-	-
Non-current investments		-	-
Deferred tax assets (net)	4	8758.00	8598.00
Long-term loans and advances	10	2687.11	2687.11
Other non-current assets	11	120000.00	-
		<b>200834.32</b>	<b>63070.46</b>
<b>Current assets</b>			
Current investments	12	480615.10	505615.10
Inventories	13	163980.34	147951.81
Trade receivables	14	333282.71	339237.62
Cash and cash equivalents	15	4807.32	6063.14
Short-term loans and advances	16	107698.82	64859.82
Other current assets		-	-
		<b>1090384.29</b>	<b>1063727.49</b>
		<b>1291218.61</b>	<b>1126797.95</b>
<b>Total</b>			

Significant Accounting Policies and Notes to the Accounts

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## Auditor's Report

"As per our separate report of even date"

FOR GUPTA N K & ASSOCIATES  
CHARTERED ACCOUNTANTS

[NARESH K GUPTA]

F. C. A. Partner

M.No. 096738

Place-New Delhi

Date: 04/09/2023

UDIN: 23096738B6XJXR2644



FOR AMTECH ESTERS PRIVATE LIMITED

AVTAR SINGH BAWA  
(Director)  
DIN-00407958AJIT SINGH BAWA  
(Director)  
DIN-00413081

**PART II- STATEMENT OF PROFIT AND LOSS**

**AMTECH ESTERS PRIVATE LIMITED**

CIN: U24129DL2002PTC115465

794, GROUND FLOOR JOSHI PATH, KAROL BAGH NEW DELHI-110005

Email: amtechesters@rediffmail.com, Tel No.: 9811042155

**PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED ON MARCH 31, 2023**

(Amount in Rs.100')

Particulars	Note No.	For the year ended on March 31, 2023	For the year ended on March 31, 2022
<b>Incomes</b>			
Revenue from operations	17	2222904.29	2151554.39
<b>Other Income</b>	18	10677.28	54588.00
<b>Total Revenue</b>		<b>2233581.58</b>	<b>2206142.39</b>
<b>Expenses</b>			
Purchase	19	1816534.53	1804320.14
Changes in inventories	13	-16028.53	-46045.06
Employee benefits expense	20	145442.67	148313.94
Finance costs	21	13201.41	6631.92
<b>Depreciation and amortization expense</b>	9	12272.45	8666.75
Other expenses	22	188119.42	212660.61
<b>Total Expenses</b>		<b>2159541.95</b>	<b>2134548.30</b>
<b>Profit before exceptional and extraordinary items and tax</b>		74039.63	71594.09
Exceptional items		-	-
<b>Profit before extraordinary items and tax</b>		74039.63	71594.09
Extraordinary Items		-	-
<b>Profit before tax</b>		74039.63	71594.09
Tax expense:			
<b>Current tax</b>		18526.70	9636.15
<b>Income Tax Adjustment</b>		189.79	339.38
<b>Deferred tax</b>		160.00	-164.00
<b>Profit (Loss) for the period from continuing operations</b>		55483.14	61454.55
Profit/(loss) from discontinuing operations		-	-
Tax expense of discontinuing operations		-	-
<b>Profit/(loss) from Discontinuing operations (after tax)</b>		-	-
<b>Profit (Loss) for the period</b>		55483.14	61454.55
Earnings per equity share:			
Basic		6.89	35.12
Diluted		6.89	35.12

**Significant Accounting Policies and Notes to the Accounts**

**Auditor's Report**

"As per our separate report of even date"

**FOR GUPTA N K & ASSOCIATES  
CHARTERED ACCOUNTANTS**

**[NARESH K. GUPTA]**

F. C. A. Partner

M.No. 096738

Place-New Delhi

Date: 04/09/2023

UDIN: 2309673886X3XR2649



**FOR AMTECH ESTERS PRIVATE LIMITED**

*(Signature)*

**AVTAR SINGH BAWA  
(Director)  
DIN-00407958**

*(Signature)*

**AJIT SINGH BAWA  
(Director)  
DIN-00413081**

**AMTECH ESTERS PRIVATE LIMITED**  
**Significant accounting policies and notes to the accounts**  
**for the year ended March 31, 2023**

**Significant accounting policies**

**1 Basis of preparation of financial statements**

The financial statements have been prepared and presented under the historical cost convention on the accrual basis of accounting except for certain financial instruments which are measured at fair values and comply with the Accounting Standards prescribed by Companies (Accounting Standards) Rules, 2006, as amended, other pronouncements of the Institute of Chartered Accountants of India (ICAI) and the relevant provisions of the Companies Act, 2013, (the „Act“) to the extent applicable.

**2 Cash and cash equivalents**

Cash and cash equivalents comprises cash in hand and balance in bank in current accounts, deposit accounts and margin money deposits.

**3 Fixed Assets And Depreciation**

- 3.1 Fixed assets are stated at cost, less accumulated depreciation. Cost comprises the purchase price and any attributable cost of bringing the asset to its working condition for its intended use. Financing costs relating to acquisition of fixed assets are also included to the extent they relate to the period till such assets are ready to be put to use.
- 3.2 Depreciation on fixed assets is provided on Written Down Value Method based at the rates specified in Schedule XIV to the Companies Act, 2013 or the rates determined as per the useful lives of the respective assets, whichever is higher.
- 3.3 Fixed assets individually costing Rs 5,000 or less are fully depreciated in the year of purchase/ installation. Depreciation on additions and disposals during the period is provided on a pro-rata basis.
- 3.4 The cost of leasehold land is amortised over the period of the lease. Leasehold improvements and assets acquired on finance lease are amortised over the lease term or useful life, whichever is lower.

**Notes to the financial statements**

**Shareholders funds**

**1 Share Capital**

(Amount in Rs. 100')

a) Particulars	As at March 31, 2023	As at March 31, 2022
<b>Authorized Capital</b> 1000000 Equity Shares of Rs. 10/- each (Previous year 250000 Equity Shares of Rs. 10/- each)	100000.00	25000.00
<b>Issued, Subscribed and Paid up:</b> 805646 Equity Shares of Rs. 10/- each fully paid up (Previous year 175000 Equity Shares of Rs. 10/- fully paid up)	80564.60	17500.00
<b>Total</b>	<b>80564.60</b>	<b>17500.00</b>

- b) Reconciliation of the number of shares outstanding at the beginning and at the end of the reporting period is as given below

(Amount in Rs. 100')

Particulars	As at March 31, 2023	As at March 31, 2022
Shares outstanding at the beginning of the year	1750.00	1750.00
Shares Issued during the year	6306.46	-
Shares bought back during the year	-	-
Shares outstanding at the end of the year	8056.46	1750.00

- c) The details of Shares held by holding company/ultimate holding company and/ or their subsidiaries/ associates - NIL
- d) The details of shares bought back during the period of five years immediately preceding the reporting date- NIL
- e) Shares in the company held by each shareholder holding more than 5 percent shares specifying the number of shares held is as given below:

(Amount in Rs. 100')

Name of Shareholder	As at 31 March 2023		As at 31 March 2022	
	No. of Shares	% Holding	No. of Shares	% Holding
Ajit Singh Bawa	3830.96	47.55	1100.00	62.86
Gurpreet Kaur Bawa	1256.91	15.6	400.00	22.86
Bawa Resins Pvt. Ltd.	1000.00	12.41	250.00	14.29
Mandeep Singh	652.71	8.1		
Gemini Holdings	751.04	9.32		
<b>TOTAL</b>	<b>7,49,162</b>	<b>93</b>	<b>175000</b>	<b>100.01</b>

- f) Shareholdings of the promoters

(Amount in Rs. 100')

S.No.	Promoter's Name	No. of Shares	% of Total Shares	% Change during the year
1	Ajit Singh Bawa	3830.96	47.55	-15.31
2	Gurpreet Kaur Bawa	1256.91	15.60	-7.26
3	Bawa Resins Pvt. Ltd.	1000.00	12.41	-1.88



2 Reserves and Surplus

(Amount in Rs.100')

Particulars	As at March 31, 2023	As at March 31, 2022
<b>Reserve and Surplus</b>		
opening balance	529049.74	467595.19
(+) Net Profit/(Net Loss) For the current year	55483.14	61454.55
(+) Transfer from Reserves	-	-
(-) Proposed Dividends	-	-
(-) Interim Dividends	-	-
(-) Transfer to Reserves	-	-
(-) Bonus Shares issued	5000.00	-
<b>Closing Balance</b>	<b>5,79,53,287.62</b>	<b>5,29,04,974.06</b>
<b>Security Premium</b>		
Opening balance	47500.00	47500.00
(-) Bonus Shares Issued during the year	47500.00	-
(+) Security Premium on shares issued during the year	241929.34	-
<b>Closing Balance</b>	<b>241929.34</b>	<b>47500.00</b>
<b>GRAND TOTAL</b>	<b>821462.22</b>	<b>576549.74</b>

**Non Current Liabilities**

3 Long Term Borrowings

(Amount in Rs.100')

Particulars	As at March 31, 2023	As at March 31, 2022
<b>(Secured)</b>		
Term loans		
- from banks		
1 Car Loan	-	748.43
Toyota Financial Services India Ltd	-	748.43
Less: Current Maturity of Long Term Debt	-	-
2 Term Loan against hypothication of Immovable Property	60261.68	78110.74
Yes Bank Ltd	78041.99	94577.94
Less: Current Maturity of Long Term Debt	17780.32	16467.20
- from other parties		
<b>(Unsecured)</b>		
Loans and advances from related parties		
From Banks	-	-
From Others	-	-
<b>Total</b>	<b>60261.68</b>	<b>78110.74</b>

\* Details of long term borrowing from related parties is given below:

(Amount in Rs.100')

Particulars	As at March 31, 2023	As at March 31, 2022
Directors	-	-
Other officers of the Company	-	-
Firm in which director is a partner	-	-
Private Company in which director is a member	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

4 Deferred Tax Asset / Liability (NET)

(Amount in Rs.100')

Particulars	As at March 31, 2023	As at March 31, 2022
<b>Deferred Tax Assets</b>		
Related to Fixed Assets	8758.00	8598.00
Disallowance u/s 43B	-	-
Provision Disallowed	-	-
Total (a)	8758.00	8598.00
<b>Deferred Tax Liability</b>		
Related to Fixed Assets	-	-
Disallowance under the Income Tax Act	-	-
Total (b)	-	-
<b>Net deferred tax asset / (liability) - (a) - (b)</b>	<b>8758.00</b>	<b>8598.00</b>





5 **Current Liabilities**  
**Short Term Borrowings**

(Amount in Rs.100')

Particulars	As at March 31, 2023	As at March 31, 2022
<b>Secured</b>		
Loan repayable on demand	-	-
Current Maturity of Long Term Debt	17780.32	17215.63
Loans and advances from related parties	-	-
Overdraft Facility from Yes Bank against hypothecation of Immovable Property	22652.39	18140.35
	<b>40432.71</b>	<b>35355.98</b>

6 **Trade Payables**

(Amount in Rs.100')

Particulars	As at March 31, 2023	As at March 31, 2022
<b>UNDISPUTED</b>		
Trade Payables for a period exceeding three years	-	-
- MSME	-	-
- Others	-	-
Trade Payables for a period 2-3 Years	-	-
- MSME	-	-
- Others	-	-
Trade Payables for a period 1-2 Years	-	-
- MSME	-	280.71
- Others	-	-
Trade Payables for a period Less Than 1 Year	-	-
- MSME	226587.71	383489.88
- Others	226587.71	383770.59
	<b>226587.71</b>	<b>383770.59</b>

7 **Other Current Liabilities**

(Amount in Rs.100')

Particulars	As at March 31, 2023	As at March 31, 2022
Statutory Payables	16613.27	13591.42
Other Payable	14731.79	10586.87
Advance from Sundry Debtors	12037.93	1696.46
	<b>43382.99</b>	<b>25874.75</b>

8 **Short Term Provisions**

(Amount in Rs.100')

Particulars	As at March 31, 2023	As at March 31, 2022
Provision For Income Tax	18526.70	9636.15
<b>Total</b>	<b>18526.70</b>	<b>9636.15</b>



10 Long Term Loans & Advances

(Amount in Rs.100')

Particulars	As at March 31, 2023	As at March 31, 2022
<b>Unsecured - Considered Good</b>		
Security Deposits	2687.11	2687.11
Loans and advances to related parties*	-	-
Other loans and advances (specify nature)	2687.11	2687.11
Less: Provision for doubtful debts	-	-
<b>Total</b>	<b>2687.11</b>	<b>2687.11</b>

\* Details of loans and advances to related parties is given below:

(Amount in Rs.100')

Particulars	As at March 31, 2023	As at March 31, 2022
Directors	-	-
Other officers of the Company	-	-
Firm in which director is a partner	-	-
Private Company in which director is a member	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

11 Other Non Current Assets

(Amount in Rs.100')

Particulars	As at March 31, 2023	As at March 31, 2022
Advances from Parties	120000.00	-
<b>Total</b>	<b>1,20,00,000.00</b>	<b>-</b>

12 Current Investments

(Amount in Rs.100')

Particulars	As at March 31, 2023	As at March 31, 2022
Investment in Equity shares	441520.10	441520.10
Investments in preference shares	-	-
Investments in Government or Trust securities	-	-
Investments in Debentures or Bonds	-	25000.00
Investments in Mutual Funds	-	-
Investments in partnership firms*	39095.00	39095.00
Other non-current investments (Shops in Rajouri Garden)	480615.10	505615.10
Less : Provision for diminution in the value of Investments	-	-
<b>Total</b>	<b>480615.10</b>	<b>505615.10</b>

Basis of valuation of investments  
 Aggregate amount of quoted investments 441520.10 466520.10  
 Aggregate market value of quoted investments - -  
 Aggregate amount of unquoted investments - -  
 Aggregate provision for diminution in value of investments - -

**All current investment are valued at cost and market value whichever is less. Disclosure of Investment in Subsy / JV / Associates shall be made.**

13 Inventories

(Amount in Rs.100')

Particulars	As at March 31, 2023	As at March 31, 2022
Raw Materials and components	61838.25	67958.75
Work-in-progress	32338.60	25731.00
Finished goods	54733.34	46121.43
Packing Material	15070.14	8140.63
<b>Total</b>	<b>163980.34</b>	<b>147951.81</b>

Inventories are valued lower of cost or net realizable value. Cost is determined on the basis of first-in-first-out method.



## 14 Trade Receivables

(Amount in Rs.100')

Particulars	As at March 31, 2023	As at March 31, 2022
<b>UNDISPUTED</b>		
Debts overdue for a period exceeding three years	-	-
- Considered Good	-	-
- Doubtful	-	-
Debts overdue for a period 2-3 Years	-	-
- Considered Good	-	-
- Doubtful	-	-
Debts overdue for a period 1-2 Years	-	43371.76
- Considered Good	-	-
- Doubtful	-	-
Debts overdue for a period exceeding six months	-	-
- Considered Good	72420.10	-
- Doubtful	-	-
Debts overdue for a period less than six months	-	-
- Considered Good	260862.62	295865.86
- Doubtful	-	-
	333282.71	339237.62

\* Details of trade receivable due by related parties is given below:

(Amount in Rs.100')

Particulars	As at March 31, 2023	As at March 31, 2022
Directors	-	-
Other officers of the Company	-	-
Firm of director/ relatives	-	-
Private Company in which director is a member	-	-
<b>Total</b>	-	-



15 Cash and Cash Equivalents

(Amount in Rs.100')

Particulars	As at March 31, 2023	As at March 31, 2022
Balances with banks*	1362.65	1298.52
Cheques, drafts on hand		
Cash on hand	3444.66	4764.61
Others (specify nature)	-	-
<b>Total</b>	<b>4807.32</b>	<b>6063.14</b>

\* Balances with banks include:

(Amount in Rs.100')

Particulars	As at March 31, 2023	As at March 31, 2022
Earmarked Balances (eg/- unpaid dividend accounts)	-	-
Margin money	-	-
Security against borrowings	-	-
Earnest Money	-	-
Other Commitments	-	-
Bank deposits with more than 12 months maturity	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

16 Short Term Loans & Advances

(Amount in Rs.100')

Particulars	As at March 31, 2023	As at March 31, 2022
<b>Unsecured - Considered Good</b>		
Loans and advances to related parties*	40543.65	25041.34
Advances recoverable from Revenue Authorities	26599.05	16880.96
Advances to Suppliers	39718.01	22050.00
Advances to Employees	0.74	27.36
Advances to Broker	837.36	860.15
Prepaid Insurance	107698.82	64859.82
Less: Provision for doubtful debts	-	-
<b>Total</b>	<b>107698.82</b>	<b>64859.82</b>

\* Details of loans and advances to related parties is given below:

(Amount in Rs.100')

Particulars	As at March 31, 2023	As at March 31, 2022
Directors	-	-
Other officers of the Company	-	-
Firm in which director is a partner	-	-
Private Company in which director is a member	-	-
<b>Total</b>	<b>-</b>	<b>-</b>





Non Current Assets	GROSS BLOCK						DEPRECIATION			NET BLOCK		
	As at April 1, 2022		As at March 31, 2023		As at April 1, 2022		For the year		As at March 31, 2023		As at March 31, 2022	
	As at April 1, 2022	Additions	Deletions	As at March 31, 2023	As at April 1, 2022	For the year	Deletions	As at March 31, 2023	As at March 31, 2023	As at March 31, 2022	As at March 31, 2022	As at March 31, 2022
9 Fixed Assets												
<b>PARTICULARS</b>												
<b>Tangible Assets</b>												
Land at Bahadurgarh	17632.02			17632.02	0.00						17632.02	17632.02
Computer	9317.24	73.50		9390.74	8687.72	160.20					542.82	629.52
Electric Fittings	1658.00			1658.00	1462.02	39.09					166.89	205.98
furniture & fittings	5801.85	1174.36		6976.21	5176.42	305.76					1494.03	625.43
Office Building	33755.71			33755.71	20707.85	1226.22					11821.64	13047.86
Plant & Machinery	24812.96	19910.90		44723.86	17858.64	4912.51					21952.71	6954.32
Boiler	5814.68			5814.68	5468.00	55.94					290.74	346.68
Generator	1218.92			1218.92	1129.57	19.50					69.85	89.35
Scientific Equipments	1072.69			1072.69	823.28	59.94					189.47	248.41
Air Conditioner	6486.60	679.69		7166.29	5442.50	360.91					1362.88	1044.10
Weighing Machine	161.25			161.25	150.59	2.06					8.60	10.66
Fire Extinguisher	404.28			404.28	272.63	42.55					89.10	131.65
Telephone Sets	6493.64	437.52		6931.16	5075.98	693.17					1162.01	1417.66
Vehicle	0.00			0.00	0.00						0.00	0.00
Car	22567.53	7023.98		29591.51	16010.41	3339.11					10241.98	6557.12
Cycle	94.20			94.20	89.48	0.00					4.72	4.72
Refrigerator	105.46	281.88		387.34	70.67	93.77					222.90	34.79
Television	1020.00			1020.00	969.00	0.00					51.00	51.00
Oven Toaster	81.99			81.99	68.41	6.86					6.72	13.58
Motor Cycle/ Scooter	3633.10			3633.10	1900.83	549.10					1183.17	1732.27
Inverter	1894.97	125.00		2019.97	1421.54	192.29					406.14	473.43
Office Equipments	1038.47	169.49		1207.96	641.60	196.65					369.71	396.87
Water Purifier	472.30			472.30	392.20	12.96					67.14	80.10
Water Cooler	72.00			72.00	68.40	0.00					3.60	3.60
Camera	958.20			958.20	904.97	3.86					908.83	53.23
		0.00		0.00	0.00						0.00	0.00
	<b>146578.06</b>	<b>29876.32</b>		<b>176454.38</b>	<b>94792.71</b>	<b>12272.45</b>		<b>0.00</b>	<b>107065.16</b>	<b>69389.21</b>	<b>51785.35</b>	
<b>Intangible Assets</b>												
	0.00	0.00		0.00	0.00	0.00					0.00	0.00
<b>TOTAL</b>	<b>146578.06</b>	<b>29876.32</b>		<b>176454.38</b>	<b>94792.71</b>	<b>12272.45</b>		<b>0.00</b>	<b>107065.16</b>	<b>69389.21</b>	<b>51785.35</b>	
Previous Year	<b>142944.72</b>	<b>3633.34</b>		<b>146578.06</b>	<b>86125.96</b>	<b>8666.75</b>		<b>0.00</b>	<b>94792.71</b>	<b>51785.35</b>	<b>56818.76</b>	



## 17 Revenue From Operations

(Amount in Rs.100')

Particulars	As at March 31, 2023	As at March 31, 2022
SALES	2222904.29	2151554.39
	<b>2222904.29</b>	<b>2151554.39</b>

## 18 Other Income

(Amount in Rs.100')

Particulars	As at March 31, 2023	As at March 31, 2022
Rebate & Discount	70.00	0.00
Rate Difference	556.64	268.51
Dividend Received	5414.65	1995.10
Short & Excess	18.79	3.31
Income from sale of Investment (Net)	890.66	48582.04
Income from PMRPY (EPF GRANT)	0.00	15.60
Rental Income	3661.02	3661.02
Interest on FDR	65.52	62.41
<b>Total</b>	<b>10677.28</b>	<b>54588.00</b>

## 19 Purchases

(Amount in Rs.100')

Particulars	As at March 31, 2023	As at March 31, 2022
PURCHASE OF GOODS	1815570.53	1802555.76
PURCHASE OF PACKING MATERIAL	964.00	1764.38
	<b>1816534.53</b>	<b>1804320.14</b>

## 20 Employee Benefit Cost

(Amount in Rs.100')

Particulars	As at March 31, 2023	As at March 31, 2022
Salaries & Incentives	57183.70	62761.02
Wages	12658.51	7189.66
Bonus & Incentives	5247.92	5826.87
ESI Contribution	507.11	541.20
PF Contribution	3723.93	4115.78
LWF Contribution	198.26	255.68
Workmen & Staff Welfare Expenses	1275.74	1258.60
Gratuity & Services	337.50	8375.13
House Rent Allowance	1360.00	1440.00
Director Remuneration	62950.00	56550.00
	<b>145442.67</b>	<b>148313.94</b>

## 21 Finance Costs

(Amount in Rs.100')

Particulars	As at March 31, 2023	As at March 31, 2022
Interest expense	12904.95	4397.16
Other borrowing costs	296.46	2234.76
Net gain/loss on foreign currency transactions and translation		0.00
<b>Total</b>	<b>13201.41</b>	<b>6631.92</b>



**Expenses**

**22 Other Expenses**

(Amount in Rs.100')

Particulars	As at March 31, 2023	As at March 31, 2022
Sales Promotion (other than Advertisement)	20135.59	37535.60
Advertisements	0.00	12500.00
Agency Charges	284.15	270.15
Freight Outward	7582.60	8035.63
Oils & Lubricants	1379.71	1968.45
Consumable Stores	718.44	788.40
custom duty expense	5.32	3.16
Audit Fees	1000.00	1300.00
Commission	66829.00	47899.60
Vehicle Running & Maintenance	4981.69	3388.63
Conveyance	985.45	982.35
Clearing & Forwarding	1246.35	1096.61
Sales Tax additional Demand	152.14	0.00
Diwali Expenses	980.37	202.00
Electricity & Water Expenses	6035.98	6480.23
Freight & Cartage	14458.29	15938.14
Fuel & Firewood	10409.74	6627.75
General Expenses	802.71	728.38
Insurance	1356.30	1309.65
Legal & Professional Charges	9265.00	5535.00
Marketing Expenses	18000.00	42446.81
GST Late fees	62.07	0.50
Accounts Written off	2037.78	0.00
Postage & Courier	197.42	145.84
Printing & Stationery	826.56	446.12
Rent, Rates & Taxes	11917.68	11277.75
Repair & Maintenance building	447.27	136.86
Repair & Maintenance machinery	1939.40	1046.91
Repair & Maintenance others	3011.82	2888.29
ROC Fees	15.06	20.00
Share Transfer Expenses	0.00	761.86
Fees and Subscription	110.00	30.00
Interest on TDS/TCS	0.00	32.61
Telephone Expenses	879.78	837.34
Weight & Measurement	65.75	0.00
<b>Total</b>	<b>188119.42</b>	<b>212660.61</b>

**22 Amount Paid / Payable to Auditors**

(Amount in Rs.100')

Particulars	As at March 31, 2023	As at March 31, 2022
Audit Fees	1000.00	1300.00
Taxation matters	-	-
Company law matters	-	-
Management services	-	-
Other services	-	-
Reimbursement of expenses	-	-
<b>Total</b>	<b>1000.00</b>	<b>1300.00</b>



**23 Related Party Disclosures**

As per accounting standard 18 on "Related party Disclosure" issued by the Institute of Chartered Accountants of India the disclosure of transactions with the related party is as under:

**a) Related Parties where control exist:**

Croda Enterprises  
Bawa Resins Pvt. Ltd.

**b) Key Managerial Personnel**

Avtar Singh Bawa  
Ajit Singh Bawa  
Amarjeet Kaur Bawa  
HARVIND SINGH BAWA  
Gurpreet Singh Bawa  
Mandeep Singh  
Neha Kaur

**c) Transactions with related party**

(Amount in Rs.100')

Nature of Transaction	Related Party where control exists	Key Managerial Personnel
<b>Income:</b>		
Sales	315271.60	
<b>Expenses:</b>		
Remuneration	0.00	56550.00
Purchase	431655.48	
Rent	10200.00	
<b>Balance Receivable / Payable:</b>		
Ajit Singh Bawa cr	0.00	1681.75
Avtar Singh Bawa cr	0.00	1279.75
Amarjeet K Bawa cr	0.00	699.75
Gurpreet K Bawa cr	0.00	1599.75
Gurveen K Bawa cr	0.00	781.75
Harvind Singh Bawa cr	0.00	1329.75
Croda Enterprises cr	7521.77	0.00

**23 The following ratios are required to be disclosed - :**


As per Annexure Attached

**24** The accounts of certain Sundry Debtors and Creditors, Advances for supplies and are subject to confirmation / reconciliation and adjustment, if any. The Management does not expect any material difference affecting the current year's financial statements.

**25** The Company has prepared these financial statements as per the format prescribed by Revised Schedule III to the Companies Act, 2013 ('the schedule') issued by Ministry of Corporate Affairs. Previous year figures have been recast/restated to conform to the classification of the current year.

**26** The Current Year refers to the period April 01, 2022 to March 31, 2023. (Previous year refers to April 01, 2021 to March 31, 2022).  
The previous year figures have been regrouped, rearranged and reclassified wherever necessary to conform to this year's classification.

**FOR GUPTA N K & ASSOCIATES  
CHARTERED ACCOUNTANTS**

  
[NARESH K. GUPTA] \*  
F. C. A. Partner  
M.No. 096738  
Place-New Delhi  
Date: 04/09/2023



**FOR AMTECH ESTERS PRIVATE LIMITED**

  
AVTAR SINGH BAWA  
(Director)  
DIN-00407958

  
AJIT SINGH BAWA  
(Director)  
DIN-00413081

UDIN: 23096738 BG X JX R 2649



S No.	Ratio	0		2023	0		2022
		Numerator	Denominator	RATIOS	Numerator	Denominator	RATIOS
(a)	Current Ratio	10,90,38,428.66	3,28,93,011.50	3.31	10,63,72,748.57	4,54,63,746.47	2.34
(b)	Debt-Equity Ratio	1,00,69,438.84	9,02,02,681.62	0.11	1,13,46,671.86	5,94,04,974.06	0.19
(c)	Debt Service Coverage Ratio			N.A.			N.A.
(d)	Return on Equity Ratio	55,48,313.56	9,02,02,681.62	6%	61,45,455.31	5,94,04,974.06	10%
(e)	Inventory Turnover Ratio	18,00,50,599.88	1,55,96,607.14	11.54	17,58,27,508.41	1,24,92,927.81	14.07
(f)	Trade Receivables Turnover Ratio	22,22,90,429.40	3,36,26,016.81	6.61	21,51,55,439.22	3,15,96,756.67	6.81
(g)	Trade Payables Turnover Ratio	18,16,53,452.92	3,05,17,914.82	5.95	18,04,32,014.03	2,86,47,098.82	6.30
(h)	Net Capital Turnover Ratio	22,22,90,429.40	7,61,45,417.16	2.92	21,51,55,439.22	6,09,09,002.10	3.53
(i)	Net Profit Ratio	74,03,962.79	22,22,90,429.40	3%	71,59,408.66	21,51,55,439.22	3%
(j)	Return on Capital Employed	87,24,103.30	9,62,28,849.25	9%	78,22,600.77	6,72,16,048.44	12%
(k)	Return on Investment	74,03,962.79	9,02,02,681.62	8%	71,59,408.66	5,94,04,974.06	12%



**AMTECH ESTERS PRIVATE LIMITED**  
**DETAIL OF FIXED ASSETS AS PER INCOME TAX ACT AS ON 31-3-2023**

PARTICULARS	RATE OF DEP.	WDV AS ON 31/03/2022	ADDITION MORE THAN 180 DAYS	ADDITION LESS THAN 180 DAYS	SALE	BALANCE	DEPRECIATION FOR THE YEAR	ADDITIONAL DEPRECIATION	W.D.V. AS ON 31-03-2023
PLOT	-	17,63,202.00	-	-	-	17,63,202.00	-	-	17,63,202.00
		<b>17,63,202.00</b>	-	-	-	<b>17,63,202.00</b>	-	-	<b>17,63,202.00</b>
<b>BLOCK OF BUILDING</b>									
BUILDING	0.10	12,25,279.25	-	-	-	12,25,279.25	1,22,528.00	-	11,02,751.25
		<b>12,25,279.25</b>	-	-	-	<b>12,25,279.25</b>	<b>1,22,528.00</b>	-	<b>11,02,751.25</b>
<b>BLOCK OF FURNITURE</b>									
FURNITURE & FIXTURES	0.10	1,76,559.37	1,17,436.00	-	-	2,93,995.37	29,400.00	-	2,64,595.37
		<b>1,76,559.37</b>	<b>1,17,436.00</b>	-	-	<b>2,93,995.37</b>	<b>29,400.00</b>	-	<b>2,64,595.37</b>
<b>BLOCK OF PLANT &amp; MACHINERY</b>									
AIR CONDITIONER	0.15	1,78,462.88	67,969.00	-	-	2,46,431.88	36,965.00	-	2,09,466.88
BOILER	0.15	42,161.88	-	-	-	42,161.88	6,324.00	-	35,837.88
CAMERA	0.15	24,914.00	-	-	-	24,914.00	3,737.00	-	21,177.00
CAR	0.15	16,66,705.02	7,02,398.00	-	-	23,69,103.02	3,55,365.00	-	20,13,738.02
CYCLE	0.15	2,187.59	-	-	-	2,187.59	328.00	-	1,859.59
ELECTRIC FITTING	0.15	56,983.54	-	-	-	56,983.54	8,548.00	-	48,435.54
EPBAX SYSTEM	0.15	11,995.42	-	-	-	11,995.42	1,799.00	-	10,196.42
FIRE EXTINGUISHER	0.15	22,209.75	-	-	-	22,209.75	3,331.00	-	18,878.75
GENERATOR	0.15	26,172.23	-	-	-	26,172.23	3,926.00	-	22,246.23
INVERTER	0.15	97,131.77	12,500.00	-	-	1,09,631.77	16,445.00	-	93,186.77
MOTOR	0.15	5,426.00	-	-	-	5,426.00	814.00	-	4,612.00
OFFICE EQUIPMENT	0.15	20,759.66	-	16,949.00	-	37,708.66	4,385.00	-	33,323.66
PLANT & MACHINERY	0.15	11,03,515.69	10,15,670.00	9,75,420.00	-	30,94,605.69	3,91,034.00	-	27,03,571.69
REFRIGERATOR	0.15	6,013.26	28,188.00	-	-	34,201.26	5,130.00	-	29,071.26
SCIENTIFIC INSTRUMENT	0.15	37,393.78	-	-	-	37,393.78	5,609.00	-	31,784.78
SCOOTER	0.15	2,66,249.85	-	-	-	2,66,249.85	39,937.00	-	2,26,312.85
TEA/ COFFEE MACHINE	0.15	1,633.15	-	-	-	1,633.15	245.00	-	1,388.15
TELEPHONE SETS	0.15	2,98,616.52	11,041.00	32,711.00	-	3,42,368.52	48,902.00	-	2,93,466.52
TELEVISION	0.15	89,274.78	-	-	-	89,274.78	13,391.00	-	75,883.78
VEHICLES	0.15	1,69,366.56	-	-	-	1,69,366.56	25,405.00	-	1,43,961.56
WATER DISPENSER	0.15	749.37	-	-	-	749.37	112.00	-	637.37
WATER PURIFIER	0.15	13,610.25	-	-	-	13,610.25	2,042.00	-	11,568.25
WATER COOLER	0.15	7,160.00	-	-	-	7,160.00	1,074.00	-	6,086.00
WEIGHING MACHINE	0.15	7,801.43	-	-	-	7,801.43	1,170.00	-	6,631.43
		<b>41,56,494.38</b>	<b>18,37,766.00</b>	<b>10,25,080.00</b>	-	<b>70,19,340.38</b>	<b>9,76,018.00</b>	-	<b>60,43,322.38</b>
<b>BLOCK OF COMPUTER</b>									
COMPUTERS	0.40	85,783.80	-	7,350.00	-	93,133.80	35,784.00	-	57,349.80
		<b>85,783.80</b>	-	<b>7,350.00</b>	-	<b>93,133.80</b>	<b>35,784.00</b>	-	<b>57,349.80</b>
<b>GRAND TOTAL</b>		<b>74,07,318.80</b>	<b>19,55,202.00</b>	<b>10,32,430.00</b>	-	<b>#####</b>	<b>11,63,730.00</b>	-	<b>92,31,220.80</b>