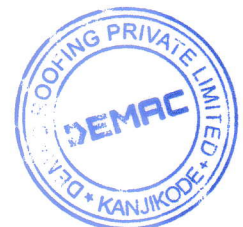


DEMAC ROOFING PRIVATE LIMITED
CIN-U52609KL2018PTC052484
PLOT NO. D-117 &118, DIAMOND ROAD KINFRA IIT PARK
KANJIKKODE EAST P O, PALAKKAD - 678621

BALANCE SHEET AS AT 31ST MARCH 2024

(In Thousands)

Particulars	Note No.	As at 31.03.2024	As at 31.03.2023
I. EQUITY AND LIABILITIES			
1 Shareholders' Funds			
(a) Share capital	1	11,000.00	11,000.00
(b) Reserves and surplus	2	52,840.32	2,929.92
(c) Money Received Against Share Warrants		0.00	0.00
2 Share Application Money Pending Allotment		0.00	0.00
3 Non-Current Liabilities			
(a) Long-Term Borrowings	3	1,26,730.69	1,14,287.82
(b) Deferred Tax Liabilities (Net)	4	1,589.06	282.43
(c) Other Long Term Liabilities	5	727.57	727.57
(d) Long-Term Provisions		0.00	0.00
4 Current Liabilities			
(a) Short-Term Borrowings	6	43,778.29	44,187.88
(b) Trade Payables	7	6,812.70	3,002.34
(c) Other Current Liabilities	8	5,692.33	4,795.53
(d) Short-Term Provisions	9	15,407.05	1,300.39
TOTAL		2,64,578.01	1,82,513.87
II. ASSETS			
1 Non-Current Assets			
(a) Property Plant & Equipments			
(i) Tangible assets	10	98,394.69	63,135.73
(ii) Intangible assets	10	2.55	3.22
(iii) Capital work-in-progress		3,600.00	0.00
(iv) Intangible assets under development		0.00	0.00
(b) Non-Current Investments		0.00	0.00
(c) Long-Term Loans and Advances	11	2,594.37	2,392.59
(d) Other Non-Current Assets	12	10,794.60	11,235.22



2 Current Assets			
(a) Current Investments		0.00	0.00
(b) Inventories	13	79,960.17	72,240.63
(c) Trade Receivables	14	46,964.23	22,683.46
(d) Cash and Cash Equivalents	15	214.40	92.35
(e) Short-Term Loans and Advances	16	2,196.62	8,891.13
(f) Other Current Assets	17	19,856.39	1,839.54
TOTAL		2,64,578.01	1,82,513.87
See accompanying notes forming part of the financial statements			

As per our report of even date attached

For M/s Sukumara Menon, Venugopalan & Sathi
Chartered Accountants

Venugopalan C., M.Com., F.C.A. (M.No.202484)
Partner

For and on behalf of the Board of Directors

Mahendra Kumar Jain

Mahendra Kumar Jain
(Chairman)
(DIN: 01689078)

V D Varghese
(Managing Director)
(DIN: 07763636)

V D Varghese

Thrissur
30-08-2024

Palakkad
30-08-2024

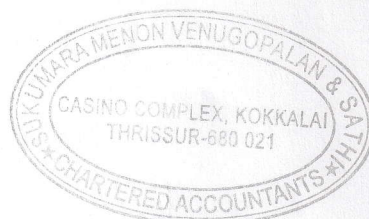


DEMAC ROOFING PRIVATE LIMITED
CIN-U52609KL2018PTC052484
PLOT NO. D-117 &118, DIAMOND ROAD KINFRA IIT PARK
KANJIKKODE EAST P O, PALAKKAD - 678621

PROFIT AND LOSS FOR THE YEAR ENDED ON 31.03.2024

(In Thousands)

Particulars	Note No.	As at 31.03.2024	As at 31.03.2023
I. Revenue from operations	18	3,50,435.24	2,59,518.74
II. Other income	19	2,669.26	1,219.55
III. Total Income (I + II)		3,53,104.49	2,60,738.29
IV. Expenses:			
Cost of materials consumed	20	2,32,253.77	2,01,767.86
Change in Inventories of finished Goods	21	- 15,476.69	239.27
Employee benefits expense	22	11,761.49	9,128.84
Finance costs	23	15,547.06	12,466.92
Depreciation and amortization expense		11,888.56	9,003.10
Other expenses	24	30,506.23	16,551.16
Total expenses		2,86,480.41	2,49,157.15
V. Profit before exceptional and extraordinary items and tax (III-IV)		66,624.08	11,581.14
VI. Exceptional items		0.00	0.00
VII. Profit before extraordinary items and tax (V + VI)		66,624.08	11,581.14
VIII. Extraordinary Items		0.00	0.00
IX. Profit before tax (VII- VIII)		66,624.08	11,581.14
X Tax expense:			
(1) Current tax		15,407.05	1,300.39
(2) Deferred tax		1,306.63	0.01
XI Profit /(Loss) for the period from continuing operations (IX-XI)		49,910.40	10,280.74



Profit/(loss) from discontinuing operations	0.00	0.00
Tax expense of discontinuing operations		
Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)	0.00	0.00
Profit /(Loss) for the period (XI + XIV)	49,910.40	10,280.74
Earnings per equity share:		
(1) Basic	4,537.31	934.61
(2) Diluted	4,537.31	934.61

As per our report of even date attached

For M/s Sukumara Menon, Venugopalan & Sathi
Chartered Accountants

For and on behalf of the Board of Directors

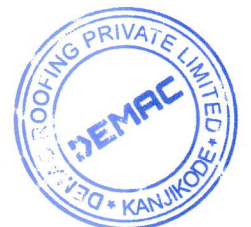
Venugopalan C., M.Com., F.C.A. (M.No.202484)
Partner

Mahendra Kumar Jain
(Chairman)
(DIN: 01689078)

V D Varghese
(Managing Director)
(DIN: 07763636)

Thrissur
30-08-2024

Palakkad
30-08-2024



DEMAC ROOFING PRIVATE LIMITED
CIN-U52609KL2018PTC052484
PLOT NO. D-117 & 118, DIAMOND ROAD KINFRA IIT PARK
KANJIKKODE EAST P O, PALAKKAD - 678621

CASH FLOW STATEMENT FOR THE YEAR ENDED 31st MARCH, 2024

(` in 000s)

Cash Flow Statement (Indirect Method)	As at March 31, 2024	As at March 31, 2023
A CASH FLOW FROM OPERATING ACTIVITIES		
Net surplus/(deficit) for the year (before tax)	66,624.08	11,581.14
Adjustments for:		
Depreciation & Amortization	11,888.56	9,003.10
Interest Cost	15,547.06	12,466.92
Operating Profit before Working Capital Changes	94,059.70	33,051.16
Adjustments for:		
Decrease/(Increase) in Current Assets	- 43,322.64	- 7,126.21
(Decrease)/Increase in Current Liabilities	18,404.24	- 3,078.45
Cash generated from operations	69,141.30	22,846.50
Income Tax Paid	- 15,407.05	- 1,300.39
Net Cash flow from Operating activities	53,734.25	21,546.11
B CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets & Work -In -Progress	- 50,746.85	- 2,516.61
Sale of Fixed Assets & Work -In -Progress	0.00	2,000.00
(Increase)/Decrease Long Term Loans and Advances	- 201.78	- 1,511.39
(Increase)/Decrease in Other Non Current Assets	440.62	440.62
Net Cash used in Investing activities	- 50,508.01	- 1,587.38
C CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Issue of Shares	0.00	0.00
Interest paid	- 15,547.06	- 12,466.92
Loan Received	66,422.16	70,423.63
Loan Repaid	- 53,979.29	- 77,834.51
Proceeds from Short Term Borrowings	0.00	0.00
Net Cash used in financing activities	- 3,104.19	- 19,877.80
Net increase/(decrease) in cash & Cash Equivalents	122.05	80.93
Cash and Cash equivalents as at Opening	92.35	11.41
Cash and Cash equivalents as at Closing	214.40	92.35

For and on behalf of the Board of Directors

Mahendra Kumar Jain

1 Mahendra Kumar Jain (Chairman)
(DIN: 01689078)

V D Varghese

2 V D Varghese (Managing Director)
(DIN: 07763636)

Palakkad
30-08-2024

In terms of our report attached

For M/s Sukumara Menon, Venugopalan & Sathi
Chartered Accountants

Venugopalan C.

Venugopalan C., M.Com., F.C.A. (M.No.202484)
Partner



Thrissur
30-08-2024

NOTE 1**Share Capital**

Particulars	As at	
Authorised 11000 Equity shares of Rs.1000 each	11,000.00	11,000.00
Issued, Subscribed & Fully paid up 11000 Equity shares of 1000 each	11,000.00	11,000.00
Total	11,000.00	11,000.00

NOTE 1 A**Reconciliation of Number of Shares**

Particulars	Equity Shares	
	As at	As at
Shares outstanding at the beginning of the year	11,000.00	11,000.00
Shares Issued during the year	-	-
Shares bought back during the year	-	-
Shares outstanding at the end of the year	11,000.00	11,000.00

NOTE 1 B**Name of the Shareholders holding more than 5% of total shares**

Name of Shareholder	As at 31.03.2024		As at 31.03.2023	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
V D VARGHESE	3,810	34.64	3,810.00	34.64
CYRIAC VARGHESE	1,690	15.36	1,690.00	15.36
MAHENDRA KUMAR JAIN	2,750	25.00	2,750.00	25.00
DIVYA KUMAR JAIN	2,750	25.00	2,750.00	25.00
Total	11,000	100.00	11,000.00	100.00

NOTE 1 C**Shares held by promoters**

Promoter name (as defined in the Companies Act, 2013)	As at 31.03.2024			As at 31.03.2023		
	No. of shares	% of total shares	% change during the year	No. of shares	% of total shares	% change during the year
V.D VARGHESE	3,810	34.64		3,810.00	34.64	
CYRIAC VARGHESE	1,690	15.36		1,690.00	15.36	
DIVYA KUMAR JAIN	2,750	25.00		2,750.00	25.00	
MAHENDRA KUMAR JAIN	2,750	25.00		2,750.00	25.00	

NOTE 2**Reserves & Surplus**

Particulars	As at	
a. Statutory Reserve		
Opening Balance	0.00	0.00
(+) Current Year Transfer	0.00	0.00
Closing Balance	0.00	0.00
b. Surplus		
Opening balance	2,929.92	- 7,350.82
(+) Net Profit for the current year	49,910.40	10,280.74
(-) Proposed Dividends	0.00	0.00
(-) Transfer to Reserves	0.00	0.00
Closing Balance	52,840.32	2,929.92
Total	52,840.32	2,929.92



NOTE 3**Long Term Borrowings**

Particulars	As at	As at
(A) Secured		
Kotak Mahindra Bank Vehicle Loan	0.00	286.97
State Bank of India - GECL	7,308.53	10,222.89
State Bank of India - Forex Loan 8539		50,777.96
State Bank of India - Forex Loan 0253	39,748.44	0.00
State Bank of India - Forex Loan 0790	20,773.16	0.00
HDFC Bank Vehicle Loan	5,877.44	0.00
State Bank of India - Solar	23.12	0.00
(B) Unsecured loan from directors		
Cyriac Varghese	410.00	410.00
Divya Kumar Jain	750.00	750.00
Mahendra Kumar Jain	750.00	750.00
Molly Varghese	25,000.00	25,000.00
Suman Jain	25,000.00	25,000.00
V.D Varghese	1,090.00	1,090.00
Total	1,26,730.69	1,14,287.82

Primary Security

- 1.SBI GECL Loan - Hypothecation charge over Stocks and Receivables
- 2.Vehicle Loan - Hypothecation of Eicher Truck
3. SBI Forex Loan -

(I) Hypothecation of Plant & Machinery

(II) Equitable Mortgage over following immovable property

- a. Leasehold rights and building thereupon of 82.76 ares of land in Sy No. 51/2,3Part, 53/7 Part, 8 Part in Elappulli Village, Palakkad Taluk, Palakkad District (Plot No. D 117& 118)

Collateral Security

- 1.SBI GECL Loan

Equitable Mortgage over following immovable properties

- a. 5.67 Ares of land in the name of Shri Varghese V D,Vazhappilly House, Potta P.O, Chalakudy, Thrissur-680722 in SY no 30/5 at Potta Village in Chalakudy Taluk, Thrissur.
- b. 6.47 Ares of land in the name of Shri. David Varghese,Vazhappilly House, Potta P.O, Chalakudy, Thrissur-680722 in Sy no 30/2 (0.51+0.50 Ares), 30/5 (1.42 Ares) situated at Potta Village, Chalakudy Taluk, Thrissur District.

- 2.SBI Forex Loan

Extension of Equitable Mortgage over following immovable properties

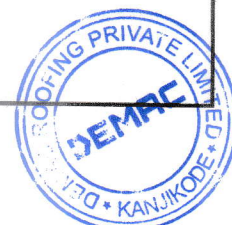
- a. 107.85 Ares of land in the name of Sri Varghese V D S/o Davis V V in Sy No 262/3-30 at Pallipuram Village, Kodungallur Taluk.
- b. 87.61 ares of land in the name of Smt Molly Varghese W/o Varghese V D in Sy No 262/3-29 at Pallipuram Village, Kodungallur Taluk

SBI GECL Loan was secured by Personal Guarantee of Shri. V D Varghese, Shri. Cyriac Varghese, Shri. David Varghese, Shri. Mahendra Kumar Jain, Shri. Divya Kumar Jain.

SBI Forex Loan was secured by Personal Guarantee of Shri. V D Varghese, Shri. Cyriac Varghese, Smt. Molly Varghese, Shri. Mahendra Kumar Jain, Shri. Divya Kumar Jain.

NOTE 4**Deferred Tax Liability**

Particulars	As at	As at
Deferred tax liabilities		
Depreciation	282.43	282.43
Add:Current year	1,306.63	
Others		
Deferred tax asset		
Employee benefits / expenses allowable on payment basis		
Provision for doubtful debts		
Unabsorbed depreciation and business losses		
Others		
	1,589.06	282.43



NOTE 5**Other Long Term Liabilities**

Particulars	As at 31.03.2024	As at 31.03.2023
Security Deposit for Guard Film	727.57	727.57
Total	727.57	727.57

NOTE 6**Short term borrowings**

Particulars	As at 31.03.2024	As at 31.03.2023
State Bank of India CC Account	23,688.39	34,176.90
Current maturity of long term borrowings (As per Note 5A)	20,089.91	10,010.98
Total	43,778.29	44,187.88

NOTE 6A**Current maturity of long term borrowings**

Particulars	As at	As at 31.03.2023
Kotak Mahindra Bank	264.33	344.31
State Bank of India - Forex Loan 0253	10,800.00	8,400.00
State Bank of India - Forex Loan 0790	5,359.99	0.00
HDFC Vehicle loan	762.06	0.00
State Bank of India - GECL	2,903.52	1,266.67
Total	20,089.91	10,010.98

Primary Security

1. SBI Cash Credit Facility - Hypothecation charge over Stocks and Receivables

2. Vehicle Loan - Hypothecation of Eicher Truck

3. SBI Forex Loan -

(I) Hypothecation of Plant & Machinery

(II) Equitable Mortgage over following immovable property

a. Leasehold rights and building thereupon of 82.76 ares of land in Sy No. 51/2,3Part, 53/7 Part, 8 Part in Elappulli Village, Palakkad Taluk, Palakkad District (Plot No. D 117& 118)

Collateral Security

1. SBI Forex Loan

Extension of Equitable Mortgage over following immovable properties

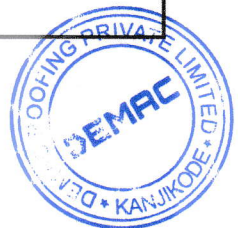
a. 107.85 Ares of land in the name of Sri Varghese V D S/o Davis V V in Sy No 262/3-30 at Pallipuram Village, Kodungallur Taluk.

b. 87.61 ares of land in the name of Smt Molly Varghese W/o Varghese V D in Sy No 262/3-29 at Pallipuram Village, Kodungallur Taluk

SBI Forex Loan was secured by Personal Guarantee of Shri. V D Varghese, Shri. Cyriac Varghese, Smt. Molly Varghese, Shri. Mahendra Kumar Jain, Shri. Divya Kumar Jain.

NOTE 7**Trade Payables**

Particulars	As at	As at 31.03.2023
Creditors For Expenses		
(i) MSME	0.00	0.00
(ii) Others	740.50	861.75
Creditors For Purchases		
(i) MSME	0.00	0.00
(ii) Others	6,072.21	2,140.59
Total	6,812.70	3,002.34



Trade Payables Ageing Schedule

Particular	Outstanding for following periods form due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Creditors For Expenses					
(i) MSME	0.00	0.00	0.00	0.00	0.00
(ii) Others	740.50	0.00	0.00	0.00	740.50
(iii) Disputed dues-MSME	0.00	0.00	0.00	0.00	0.00
(iv) Disputed dues-Others	0.00	0.00	0.00	0.00	0.00
Creditors For Purchases					
(i) MSME	0.00	0.00	0.00	0.00	0.00
(ii) Others	6,072.21	0.00	0.00	0.00	6,072.21
(iii) Disputed dues-MSME	0.00	0.00	0.00	0.00	0.00
(iv) Disputed dues-Others	0.00	0.00	0.00	0.00	0.00
Total	6,812.70				6,812.70

NOTE 8

Other Current Liabilities

Particulars	As at	As at 31.03.2023
Advances	143.78	163.00
Audit Fee Payable	80.00	60.00
TDS Payable	781.13	1,521.10
TDS Payable Arrear	7.36	0.00
TCS Payable	18.13	13.67
Salary Payable	700.36	1,652.16
Directors Remuneration Payable	164.42	0.00
Wages Payable	856.88	392.36
Rent Payable	111.75	0.00
GST Reverse Charge Payable	2,604.06	889.18
ESI Payable	39.57	14.55
PF Payable	159.90	89.50
Suspense	25.00	0.00
Total	5,692.33	4,795.53

NOTE 9

Short-Term Provisions

Particulars	As at	As at 31.03.2023
Provision for taxation	15,407.05	1,300.39
Total	15,407.05	1,300.39

NOTE 11

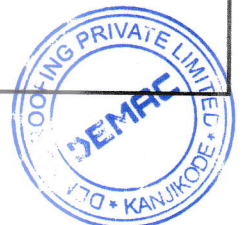
Long-Term Loans and Advances

Particulars	As at 31.03.2024	As at 31.03.2023
Kinesco Electricity Deposit	1,752.11	1,557.33
Security Deposit	67.00	60.00
Security Deposit - Kerala Financial Corporation	775.26	775.26
Total	2,594.37	2,392.59

NOTE 12

Other Non Current Assets

Particulars	As at	As at 31.03.2023
Lease Premium (KINFRA)	10,794.60	11,235.22
Total	10,794.60	11,235.22



NOTE 13**Inventories**

(Valued at Lower of cost or net realisable value)

Particulars	As at	As at 31.03.2023
Raw Materials	23,452.42	31,391.73
Packing Materials	2,398.44	2,413.26
Finished Goods	53,753.72	38,262.20
Stores & Tools	355.58	173.43
Total	79,960.17	72,240.63

Inventories are hypothicated with SBI against Credit Facilities

NOTE 14**Trade Receivables**

Particulars	As at	As at 31.03.2023
<u>Outstanding for period less than 6 months</u>		
(i) Undisputed Trade Receivables considered good	41,217.32	17,988.16
<u>Outstanding for a period for more than 6 months upto 1 year</u>		
(i) Undisputed Trade Receivables considered good	739.51	344.99
<u>Outstanding for a period for more than 1 year upto 2 year</u>		
(i) Undisputed Trade Receivables considered good	1,467.20	4,350.32
<u>Outstanding for a period for more than 2 year</u>		
(i) Undisputed/Disputed Trade Receivables	3,540.20	0.00
Total	46,964.23	22,683.46

Trade Receivables are hypothicated with SBI against Credit Facilities

NOTE 15**Cash and Cash Equivalents**

Particulars	As at	As at 31.03.2023
Balances with Banks		
State Bank of India	99.44	14.56
Cash in Hand		
Cash in Hand	114.96	77.79
Total	214.40	92.35

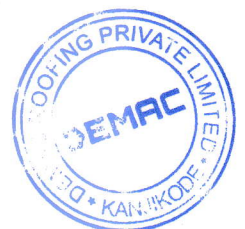
NOTE 16**Short-Term Loans and Advances**

Particulars	As at	As at 31.03.2023
<u>Advances</u>		
a) For Purchases	0.00	8,367.03
b) For Salary	1,075.07	212.11
c) Palakkad outlet	200.00	200.00
d) Trivandrum outlet	700.00	0.00
e) Rent House	70.00	0.00
f) For Others	151.55	112.00
Total	2,196.62	8,891.13



NOTE 17**Other Current Assets**

Particulars	As at	As at 31.03.2023
SBI - FD	3,015.74	0.00
Prepaid Expenses	28.07	357.71
TDS Receivable	25.03	138.41
TCS Receivable	72.37	7.48
KFC Refundable Deposit	4.75	4.75
Advance Tax	16,500.00	850.00
CGST	86.61	180.57
IGST	37.19	120.04
SGST	86.61	180.57
Total	19,856.39	1,839.54



NOTE 18**Revenue from Operations**

Particulars	As at 31.03.24	As at 31.03.23
Sales	3,57,924.93	2,64,152.19
(-) Sales Return	3,115.46	2,768.87
(-)Sales Discount	4,374.24	1,864.58
Total	3,50,435.24	2,59,518.74

NOTE 19**Other Income**

Particulars	As at 31.03.24	As at 31.03.23
Discount Received	0.00	889.76
Foreign Exchange Difference	2,500.75	288.73
Interest on Security Deposit (KINESCO)	39.53	37.45
Interest received on FD	105.28	0.00
Noten Plastic Film Cylinder Sales	23.70	0.00
Round off	0.00	0.03
Interest on Income Tax Refund	0.00	3.58
Total	2,669.26	1,219.55

NOTE 20**Cost of Materials & Consumables Consumed & Direct Expenses**

Particulars	As at 31.03.24	As at 31.03.23
Opening Stock	31,391.73	21,990.50
Consumption of Raw Material & Consumables (Note 19 A)	1,92,116.29	1,85,216.19
Add-Direct Expenses (Note 19 B)	32,198.17	25,952.91
Less: Closing stock of material	23,452.42	31,391.73
Total	2,32,253.77	2,01,767.86

NOTE 20 A**Consumption of Raw Material & Consumables**

Particulars	As at 31.03.24	As at 31.03.23
Packing Tape GST 18%	205.33	212.50
Plastic Film IGST 18%	2,786.41	2,352.27
Boards GST	1,381.40	1,093.25
Boards IGST	1,309.02	0.00
Other Purchase	455.48	0.00
Packing Materials IGST 18%	208.28	0.00
Packing Materials GST 18%	3,534.68	2,948.13
Raw Materials GST 18%	25,740.91	79,278.97
Raw Materials IGST 18%	1,43,638.74	98,813.12
Raw Materials IGST 5%	12,456.30	316.00
Unregistered Dealer	399.75	214.72
(-) Purchase Return	0.00	12.75
Total	1,92,116.29	1,85,216.19



NOTE 20 B**Direct Expenses**

Particulars	As at 31.03.24	As at 31.03.23
Cleaning and Support Charges	2,129.38	2,741.05
Electricity Charges	10,222.64	8,384.35
Freight Charges	4,564.36	2,116.60
Unloading Charges	32.29	7.52
Wages	7,463.57	5,566.99
Import Duty Paid	7,785.93	7,136.40
Total	32,198.17	25,952.91

NOTE 21**Changes in Inventories of Finished Goods**

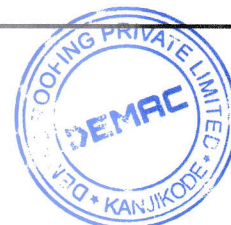
Particulars	As at 31.03.24	As at 31.03.23
Inventories at the opening		
Stock in Trade	40,675.47	40,914.74
Inventories at the end of the year		
Stock in Trade	56,152.16	40,675.47
Total	- 15,476.69	239.27

NOTE 22**Employee Benefit Expenses**

Particulars	As at 31.03.24	As at 31.03.23
Salary	6,829.74	5,110.84
Incentive	339.50	85.60
Conveyance Allowance	693.97	590.46
ESIC	178.05	151.40
P.F	694.15	540.89
Staff Welfare	140.74	46.81
Canteen Expense	1,604.80	1,296.36
Food Expense	63.00	66.50
Room Rent (Hostel Rent - Staffs)	355.00	433.77
Bonus	843.55	806.20
Outside Labour Charges	19.00	0.00
Total	11,761.49	9,128.84

NOTE 23**Finance Costs**

Particulars	As at 31.03.24	As at 31.03.23
Interest on OD	2,741.42	2,350.43
Interest on Vehicle Loan	184.52	71.55
Interest on Term Loan SBI	5,605.09	4,699.47
Interest for Unsecured Loans	5,983.70	4,356.71
Interest on GECL (SBI)	1,032.33	988.75
Total	15,547.06	12,466.92



NOTE 24
Other Expenses

Particulars	As at 31.03.24	As at 31.03.23
Advertisement	18,305.02	6,812.68
Audit Fee (Refer Note 23A)	98.00	78.00
Bank Charges	714.06	192.43
Business Promotion	818.17	0.00
CNC Machining Charges	24.00	0.00
Commission	234.80	15.00
Common Facility Charges- KINFRA	112.24	106.97
Courier & Postage	16.95	6.42
Cylinder making charges	23.70	0.00
Discount	3.44	11.54
Directors Remuneration	328.84	2,643.29
Diesel Expenses for Generator	369.77	523.62
Donation	8.00	13.71
GST Late fee	0.00	2.80
Penalty Charges	0.21	21.09
Electrical Inspectorate Inspection Fee	88.20	47.90
EPF Administration Charges	54.97	45.23
ESI & PF Consultation Charges	15.60	15.60
Fees and Charges	66.08	49.36
Freight & Forwarding Charges	1,540.55	886.86
Insurance	497.14	234.19
Income Tax	71.11	77.70
Lease Premium	440.62	440.62
License Fee	0.26	1.71
Miscellaneous Expenses	24.72	4.05
Office Expenses	8.91	4.90
Office Cleaning	128.61	143.79
Pooja Expenses	2.45	5.08
Printing & Stationary	31.30	47.25
Professional Charges	56.15	133.54
Rental Expenses	548.50	35.00
Hording Rent	0.00	30.00
Repairs & Maintenance	1,417.62	824.83
Subscription	16.71	2.50
Security Charges (RCM)	290.00	276.00
Tax & Others	346.33	21.44
Telephone Charges	53.78	32.48
Travelling Expenses	526.64	308.30
Vehicle Running & Maintenance	2,969.50	2,272.95
Water Charge	253.29	182.37
Total	30,506.23	16,551.16

NOTE 24 A
Audit Fee

Particulars	As at 31.03.24	As at 31.03.23
Payments to the auditor as		
a. Statutory Auditor,	65.00	60.00
b. Tax Audit Fee	20.00	10.00
c. For Taxation Matters,	5.00	5.00
d. For Other Services,	8.00	3.00
e. For Re-imbursement Expenses		0.00
	98.00	78.00



NOTE 10

Property Plant & Equipments	Gross Block				Accumulated Depreciation		Net Block	
	As at 31.3.2023	Addition	Subsidy	As at 31-03-2024	Depreciation at 31.3.2023	Depreciation charge for the year	As at 31.3.2024	As at 31.3.2023
Tangible assets								
Head Office								
Electrical Fittings & Plumbing	635.39	0.00	0.00	635.39	351.23	73.96	210.21	284.17
Electrification work of Machinery	5,785.83	1,048.83	0.00	6,834.66	3,146.62	705.38	2,982.66	2,639.22
Plant & Machinery	43,209.32	360.00	0.00	43,569.32	17,598.03	4,750.73	21,220.57	25,611.30
Air Conditioner	121.96	68.59	0.00	190.55	65.89	19.01	105.65	56.07
CCTV	142.21	20.48	0.00	162.69	75.99	19.72	66.99	66.22
Computer & Laptop	136.46	0.00	0.00	136.46	121.70	7.93	6.82	14.76
Van	632.65	0.00	0.00	632.65	373.31	76.71	182.63	259.34
Truck	1,145.39	0.00	0.00	1,145.39	723.43	119.47	302.49	421.96
Electric Bike	50.47	0.00	0.00	50.47	26.61	6.21	17.64	23.85
Furniture & Fittings	287.00	0.00	0.00	287.00	158.56	33.44	192.00	128.44
Kohler KVS 500 Genset	2,697.46	0.00	0.00	2,697.46	1,010.86	288.10	1,298.96	1,586.60
Mould & Dyes	203.64	7.50	0.00	211.14	88.11	25.00	118.04	135.53
Printer	17.80	0.00	0.00	17.80	16.69	0.22	0.89	1.11
Scooter	25.00	0.00	0.00	25.00	11.32	3.54	10.14	13.68
UPS	42.50	2,361.25	0.00	2,403.75	39.87	643.40	1,720.48	2.63
Water Tank	48.05	0.00	0.00	48.05	20.77	7.09	20.20	27.28
Building	34,922.88	307.76	0.00	35,230.64	3,262.24	1,545.12	30,423.27	31,660.63
Smart phone	6.36	0.00	0.00	6.36	1.67	2.47	2.22	4.69
Solar Panel	17,011.01	0.00	0.00	17,011.01	2,138.61	2,138.61	14,872.39	
Machinery	19,270.92	0.00	0.00	19,270.92	928.45	928.45	18,342.47	
BMW x1	6,421.43	0.00	0.00	6,421.43	414.49	414.49	6,006.94	
Kitchen base& Tail units	195.92	0.00	0.00	195.92	10.37	10.37	185.54	
Tools	41.00	0.00	0.00	41.00	8.23	8.23	32.77	
TOTAL	90,010.36	47,114.68	0.00	1,37,125.04	27,072.88	11,827.64	98,224.52	62,937.47
Palakkad Outlet								
Building	21.96	0.00	0.00	21.96	0.09	1.07	20.81	21.87
Computer & accessories	25.85	1.31	0.00	27.16	1.31	12.94	11.61	24.54
Electrical fittings	2.30	2.25	0.00	4.55	0.05	0.61	3.89	2.25
Electrification	33.98	0.00	0.00	33.98	0.41	8.69	24.88	33.57
Furniture & Fittings	12.63	0.28	0.00	12.91	0.28	3.20	9.15	12.35
Printer	10.93	0.55	0.00	11.48	0.55	6.02	4.91	10.38
Storage Rack	92.87	0.00	0.00	92.87	2.31	23.45	67.12	90.56
UPS	2.88	0.15	0.00	3.03	0.15	1.44	1.29	2.74
CCTV	15.51	0.00	0.00	15.51	0.00	3.13	12.38	
TOTAL	203.39	17.76	0.00	221.15	5.14	59.99	156.03	198.26
Trivandrum Outlet								
Furniture & Fixtures	0.00	14.41	0.00	14.41	0.00	0.26	14.14	
TOTAL	0.00	14.41	0.00	14.41	0.00	0.26	14.14	0.00
Intangible assets								
Accounting Software	51.00	0.00	0.00	51.00	47.78	0.67	2.55	3.22
Total	51.00	0.00	0.00	51.00	47.78	0.67	2.55	3.22
Capital Work in Progress (Building)								
	0.00	3,600.00	0.00	3,600.00	0.00	0.00	3,600.00	0.00
Total	0.00	3,600.00	0.00	3,600.00	0.00	0.00	3,600.00	0.00
Grand Total	90,264.75	50,746.85	0.00	1,40,997.19	27,125.80	11,888.66	1,01,983.10	63,138.85

