



U.C.MAJUMDAR & CO
Chartered Accountants

INDEPENDENT AUDITOR'S REPORT

To the Members of Moheema Limited.

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying standalone financial statements of Moheema Limited ('the Company'), which comprise the balance sheet as at 31st March 2024, and the statement of profit and loss for the year and Cash Flow Statement for the year then ended, 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 principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2024 and its loss 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

Key Audit Matters

Key Audit Matters are those matters that, in our professional Judgment were of most significance in our Audit of the Stand alone financial statements of the current year. We have determined that there are no key audit matters to communicate in our report.

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 and presentation of these financial statements that give a true and fair view of the financial position and 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 the assets of the Company 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





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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 statements, 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 Responsibilities for the Audit of the Financial Statements

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 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 with reference to financial statements 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.





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- 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, 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.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("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 "A", a statement on the matters specified in the paragraph 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143 (3) of the Act, we report that:
 - a) 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.
 - b) 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;
 - c) the balance sheet and the statement of profit and loss, dealt with by this Report are in agreement with the books of account;
 - d) 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;
 - e) on the basis of the written representations received from the directors as on 31st March, 2024 taken as 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.
 - f) 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 B.
 - g) 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 to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.
 - h) 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:





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- i) the Company has disclosed the impact of pending litigation on its financial position in its financial statements
- ii) the Company has made provision as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.
- iii) there has been no delay in transferring amounts, required to be transferred to the Investor Education and Protection fund by the Company.
- iv) a. the management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
b. The management has represented, that to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest on other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provided any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
c. Based on audit procedure which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub – clause (i) and (ii) contain any material mis-statement.
- v) The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.
- vi) Based on our examination, which included test checks, the Company has used accounting softwares for maintaining its books of account for the financial year ended March 31, 2024 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the softwares. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with. As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 1, 2023, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention is not applicable for the financial year ended March 31, 2024.





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h. With respect to the matter to be included in the Auditors' Report under section 197 (16) of the Act, in our opinion and according to the information and explanations given to us, the limit prescribed by section 197 for maximum permissible managerial remuneration is not applicable to a private limited company.

May :20: 2024

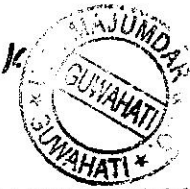
Guwahati-781001

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Chartered Accountants:
FRN 304066E

S. Bhowmick
S-Bhowmick
Proprietor

M No 058866

UDIN 24058866BKABJU6403



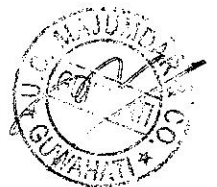


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ANNEXURE "A" TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of the Company

- i) a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment .
- (B) the company is not having any intangible assets. Therefore, the provisions of Clause (i)(a)(B) of paragraph 3 of the order is not applicable to the company.
- b) In our opinion Property, Plant and Equipment have been physically verified by the management at reasonable intervals. No material discrepancies were noticed on such verification during the year.
- c) Based on our examination of the registered conveyance deed provided to us, we report that, the title deeds of all the immovable properties, disclosed in the financial statements included in property, plant and equipment are held in the name of the Company as at the balance sheet date.
- d) The company has not revalued its Property, Plant and Equipment during the year. Therefore, the provisions of Clause (i)(d) of paragraph 3 of the order is not applicable to the company.
- e) No proceedings have been initiated during the year or are pending against the Company as at March 31, 2024 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.
- ii) a) In our opinion, physical verification of inventory has been conducted at reasonable intervals by the management and the coverage and procedure of such verification by the management is appropriate. No material discrepancies were noticed on such verification.
- b) According to the information and explanations given to us, at any point of time of the year, the Company has not been sanctioned any working capital facility in excess of five crores in aggregate from banks or financial institutions on the basis of security of current assets and hence reporting under clause (ii)(b) of the Order is not applicable.
- iii) The Company has not provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties which were outstanding at any point during the year, and hence reporting under clause 3(iii) of the said order is not applicable to the company.
- iv) The company has not made any loans, investments, guarantees and security on which provisions of section 185 and 186 of the Companies Act 2013 are applicable. Therefore, the provisions of clause 3(iv) of the said Order is not applicable to the company.
- v) In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits from public. Therefore, the provisions of clause 3(v) of the said Order is not applicable to the company.





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- vi) As explained to us, the Central Government of India has not specified the maintenance of cost records under-sub-section (1) of Section 148 of the Act for any of the products of the Company. Therefore, the provisions of clause 3(vi) of the said Order is not applicable to the company.
- vii) a) The company is regular in depositing undisputed statutory dues including employees' state insurance, income-tax, sales-tax, wealth tax, service tax, duty of customs, duty of excise, value added tax, and any other statutory dues with the appropriate authorities **except Provident Fund and the year end liability of the same were Rs 41,94,760/-.**

According to the records examined by us and information and explanations given to us undisputed dues payable in respect of Provident Fund Rs 34,03,070 was outstanding as on 31st March,2024 for a period of more than six month from the date they become payable.

- b) According to the information and explanations give to us and the records of the Company examined by us, there are no dues of income-tax, wealth-tax, service tax, customs duty and cess which have not been deposited on account to any dispute.
- viii) In our opinion and according to the information and explanations given to us, there is no any transaction not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessment under the Income Tax Act,1961 (43 of 1961).
- 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 reporting under clause (ix)(a) of the Order is not applicable to the Company.
- b) The Company has not been declared willful defaulter by any bank or financial institution or government or any government authority.
- c) The Company has not taken any term loan during the year and there are no unutilized term loans at the beginning if the year and hence, reporting under clause (ix)(c) of the Order is not applicable.
- d) On an overall examination of the financial statements of the Company, funds raised on short-term basis have, prima facie, not been used during the year for long-term purposes by the Company.
- e) On an overall examination of the financial statements of the Company, 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.
- f) The Company has not raised any loans during the year and hence reporting on clause (ix)(f) of the Order is not applicable to the Company





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- x) (a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause (x)(a) of the Order is not applicable to the Company.
- (b) During the year the company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause (x)(b) of the Order is not applicable to the Company.
- xi) (a) To the best of our knowledge, no fraud by the Company and no material fraud on the Company has been noticed or reported during the year.
- (b) To the best of our knowledge, no report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and up to the date of this report.
- (c) As auditor, we did not receive any whistle-blower complaint during the year.
- xii) The company is not a nidhi company. Therefore, the provisions of Clause (Xii) of paragraph 3 of the order are not applicable to the Company.
- xiii) All transactions entered by the company with the related parties are in compliance with section 177 and 188 of the Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc, as required by the applicable accounting standards
- xiv) The company is not covered by section 138 of the Companies Act, 2013, related to appointment of internal auditor of the company. Therefore, the company is not required to appoint any internal auditor. Therefore, the provisions of Clause (xiv) of paragraph 3 of the Order are not applicable to the Company
- xv) The company has not entered into any non-cash transactions with directors or persons connected with him for the year under review. Therefore, the provisions of Clause (xv) of paragraph 3 of the order is not applicable to the Company.
- xvi) The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause (xvi)(a), (b) and (c) of the order is not applicable to the Company.
- xvii) the company has not incurred cash losses during the financial year covered by our audit but has incurred cash loss in the immediately preceding financial year.
- xviii) There has been no resignation of the statutory auditors of the Company during the year.





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- xix) On the basis of the financial ratio, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which caused us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company . We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.
- xx) There is no liability of the company under the provisions of section 135 of the Companies Act, relating to Corporate Social Responsibility. Therefore, the provisions of Clause (xx) of paragraph 3 of the order are not applicable to the Company.
- xxi) The Company has not made investments in subsidiary company. Therefore, the company does not require to prepare consolidated financial statement. Therefore, the provisions of Clause (xxi) of paragraph 3 of the order are not applicable to the Company.

May :20: 2024

Guwahati-781001

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Chartered Accountants:
FRN 304066E

SBC
S Bhowmick
Proprietor
M No 058866





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Chartered Accountants

Annexure –B to the Auditors' Report

Report on the Internal Financial Controls 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 Moheema Limited. as of 31st March,2024 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 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). The 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 the 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 to 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 were 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 bases on the assessed risk. The procedures selected depend on the auditors' judgment, including the assessment of the risk 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.

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





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generally accepted accounting principles, and that receipts and expenditures of the Company are being made only in accordance with authorization of the Management of the Company, and (3) provided 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, 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 31st March, 2024 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.

May :20: 2024

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S B
S Bhowmick
Proprietor
M No 058866



MOHEEMA LIMITED
H.S. Road
Dibrugarh (Assam)

Balance Sheet As On 31st March, 2024

Particulars	Note No.	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
		Rs.	Rs.
A EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	1	17,77,850.00	17,77,850.00
(b) Reserves and surplus	2	2,16,33,866.94	3,26,79,305.45
(b) Money Received against share warrents		-	-
2 Share application money pending allotments		-	-
3 Non-current liabilities			
(a) Long-term borrowings	3	1,38,97,485.50	22,65,089.00
(b) Deferred tax liabilities (net)		-	-
(c) Other Long Term Liabilities		-	-
(d) Long term provision		-	-
4 Current liabilities			
(a) Short Term Borrowings	4	2,05,79,448.00	14,99,672.00
(b) Trade payables	5		
(A) total outstanding dues of micro enterprises and small enterprises		92,50,579.98	55,65,104.00
(B) total outstanding dues of Creditors other than micro enterprises and small enterprises		10,07,40,284.06	13,60,50,940.92
(c) Other current liabilities	6	1,07,42,971.81	1,63,44,000.07
(d) Short-term provisions	7		
TOTAL		17,86,22,486.29	19,61,81,961.44
B ASSETS			
1 Non-current assets			
(i) Property, Plant and Equipment	8	12,54,75,194.06	12,29,37,460.28
(ii) Intangible assets		-	-
(iii) Capital Work in progress		-	-
(iv) Intangible Assets under Development		-	-
(b) Non-current investments	9	1,82,55,474.00	1,82,55,474.00
(c) Deferred Tax Assets			
(d) Long term loans and Advances			
(e) Other Non Current Assets			
2 Current assets			
(a) Current Investments	10		
(b) Inventories	11	65,23,056.84	1,15,39,184.00
(c) Trade receivables	12	6,78,887.07	6,23,859.34
(d) Cash and cash equivalents	13	23,08,274.62	21,92,522.00
(e) Short-term loans and advances	14	2,53,81,599.70	4,06,33,461.82
(f) Other Current Assets	15	-	-
TOTAL		17,86,22,486.29	19,61,81,961.44
Additional Regulatory Information	23		
Significant Accounting Policy	1		

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STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2024

(Figures in lakhs)			
Particulars	Note No.	Figures for the current reporting period	Figures for the previous reporting period
		Rs.	Rs.
I Revenue from operations (gross)	16	10,58,90,772.94	12,90,01,726.00
Less: Excise Duty		-	
Revenue from operations (net)		10,58,90,772.94	12,90,01,726.00
II Other Income	17	97,20,712.34	82,91,047.13
III Total Income (I+II)		11,56,11,485.28	13,72,92,773.13
IV Expenses			
(a) Cost of materials consumed	18	-	-
(b) Purchase of Stock in Trade			
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	19	45,52,914.36	(42,78,977.00)
(d) Employee benefits expenses	20	8,00,90,132.71	7,92,85,599.34
(e) Finance costs	21	13,85,470.58	13,54,102.34
(f) Depreciation and amortisation expenses		49,97,880.91	49,71,921.49
(g) Other expenses	22	3,56,30,525.34	5,27,88,655.90
Total Expenses		12,66,56,923.90	13,41,21,302.07
V Profit before exceptional and extraordinary item and tax		(1,10,45,438.62)	31,71,471.06
VI Exceptional Items		-	-
VII Profit before extraordinary item and tax		(1,10,45,438.62)	31,71,471.06
VIII Extraordinary Items		-	-
IX Profit before Tax		(1,10,45,438.62)	31,71,471.06
X Tax Expense:			
(a) Current tax expense		-	-
(b) Deferred tax		-	-
XI Profit / (Loss) for the period from continuing operations		(1,10,45,438.62)	31,71,471.06
XII Profit / (Loss) from discontinuing operations		-	-
XIII Tax from discontinuing operations		-	-
XIV Profit/ (Loss) from discontinuing operations		-	-
XV Profit/(Loss) for the Period		(1,10,45,438.62)	31,71,471.06
XVI Earning per equity share:			
(1) Basic		(62.13)	17.84
(2) Diluted		(62.13)	17.84

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MOHEEMA LIMITED

Statement of Cash Flows

For the Years Ending March 31, 2023 and March 31, 2024

	2024	2023
Cash Flows from Operating Activities		
Net Income	(1,10,45,438.62)	- 31,71,471.06
Add: Expenses Not Requiring Cash:		
Depreciation	49,97,880.91	49,71,921.49
Income Tax	-	-
Differed Tax	-	-
Less: Tax of Previous year		
Other	-	-
	<u>49,97,880.91</u>	<u>49,71,921.49</u>
Add:- Decrease in Current Assets :-		
Trade receivables	-	-
Inventories	-	5,94,036.58
Short-term loans and advances	1,52,51,862.12	-
Other Current Assets	-	-
	<u>1,52,51,862.12</u>	<u>5,94,036.58</u>
Less :- Increase in Current Assets :-		
Inventories	(50,16,127.16)	39,19,609.81
Short-term loans and advances	-	-
Trade receivable	55,027.73	1,50,073.48
Other current assets	-	-
	<u>(49,61,099.43)</u>	<u>40,69,683.29</u>
Add:- Increase in Current Liability :		
Short Term Borrowings	-	-
Trade payables	-	-
Other current liabilities	(3,53,10,656.86)	4,63,00,444.83
Short-term provisions	-	-
	<u>(3,53,10,656.86)</u>	<u>4,63,00,444.83</u>
Less:- Decrease in Current Liabilities-		
Short Term Borrowings	(1,90,79,776.00)	4,38,252.00
Trade payables	(36,85,475.98)	20,89,324.09
Short Term Provision	56,01,028.26	1,57,27,024.12
Other current liabilities	-	-
	<u>(1,71,64,223.72)</u>	<u>1,82,54,600.21</u>
Net Cash from Operating Activities	<u>(39,81,029.30)</u>	<u>3,27,13,590.46</u>
Cash Flows from Investing Activities		
Add:- Sale of Fixed Assets	-	48,486.91
Less:- Purchase of New Equipment	75,35,614.69	35,99,857.57
Add:- Investments Decreased	-	-
Less:- Investments Increased	-	-
Other	-	-
Net Cash Used for Investing Activities	<u>(75,35,614.69)</u>	<u>(35,51,370.66)</u>
Add Share Capital	-	-
Add Long-term borrowings	-	-
Less:- Long-term borrowings	(1,16,32,396.50)	2,90,81,873.00
Add Other	-	-
Net Cash from Financing Activities	<u>1,16,32,396.50</u>	<u>(2,90,81,873.00)</u>
NET INCREASE/(DECREASE) IN CASH	<u>1,15,752.51</u>	<u>80,346.80</u>
CASH, & CASH EQUIVALENT AT THE BEGINNING OF YEAR	<u>21,92,522.52</u>	<u>21,12,175.72</u>
CASH, & CASH EQUIVALENT AT THE END OF YEAR	<u>23,08,274.51</u>	<u>21,92,522.52</u>

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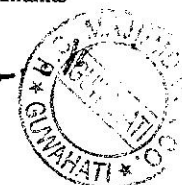
Chartered Accountants

FRN 304066E

S-Bhowmick

Proprietor

M No 058866

May: 20 2024
Guwahati-781001



1. Significant Accounting Policies

1. Basis of preparation of financial statements

- (a) The financial statements are prepared in accordance with Generally Accepted Accounting Principles (Indian GAAP) under the historical cost convention on accrual basis and on principles of going concern. The accounting policies are consistently applied by the Company. Pursuant to Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014, till the Standards of Accounting or any addendum thereto are prescribed by Central Government in consultation and recommendation of the National Financial Reporting Authority, the existing Accounting Standards notified under the Companies Act, 1956 (the 'Act') shall continue to apply. Consequently, these financial statements are prepared to comply in all material aspects with the Accounting Standards notified under sub-section (3C) of Section 211 of the Act [Companies (Accounting Standards) Rules, 2006] and the other relevant provisions of the Companies Act, 2013.
- (b) All assets and liabilities are classified as current or non-current as per the company's normal operating cycle and other criteria set out in Schedule III of the Companies Act, 2013. Based on the nature of products and the time between the acquisition of assets for processing and their realisation in cash and cash equivalents, the company has ascertained its operating cycle as 12 months for the purpose of current or non-current classification of assets and liabilities.

2. Fixed Assets

- (a) Fixed Assets are stated at cost, less accumulated depreciation and impairment losses, if any. Cost comprises the purchase price (net of CENVAT / duty credits availed or available thereon) and any attributable cost of bringing the asset to working condition for its intended use.
- (b) Depreciation on tangible fixed assets has been provided on the Reducing Balance Method as per the useful life prescribed in Schedule II to the Companies Act, 2013.
- (c) The carrying amounts of assets are reviewed at each balance sheet date if there is any indication of impairment based on internal/external factors. An impairment loss is recognised wherever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the higher of the asset's net selling price and value in use, which is determined by the present value of the estimated future cash flows.
- (d) Cost of the fixed assets that are not yet ready for their intended use at the balance sheet date together with all related expenses are shown under capital work in progress.

3. Revenue Recognition

- (a) Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.
- (b) Sales are recognized on transfer of significant risks and rewards of ownership which generally coincides with the dispatch of goods. Sales are inclusive of excise duty but net of trade discounts and VAT. However, excise duty relating to sales is reduced from gross turnover for disclosing net turnover.



- (c) Interest income is recognized on a time proportion basis taking into account the amount outstanding and the rate applicable.
- (d) Purchases are inclusive of freight and net of Cenvat Credit, trade discount and claims.

4. Inventories

Inventories are valued at lower of cost and Net Realisable value. Cost of inventories comprises of material cost, labour & manufacturing overheads incurred in bringing the inventories to their present location and condition.

5. Investments

Investments classified as long-term investments are stated at cost. Provision is made to recognize any diminution other than temporary in the value of such investments. Current investments are carried at lower of cost and fair value.

6. Government Grants

Government grants are recognized on a prudent basis when there is a reasonable assurance that the Company will comply with the conditions attached thereto and when the grants are received.

Government Grants in the form of promoter's contribution are credited to Capital Reserve. Capital grants relating to specific fixed assets are reduced from the gross value of the respective fixed assets. Government Grants related to revenue are recognized on receipt under "Other Income" in the Profit and Loss Account over the periods to match them with the related costs which they are intended to compensate.

7. Employee Benefits

(a) Defined Contribution Plan:

Contributions as per the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 towards provident fund and family pension fund are charged to the Profit and Loss Account of the year when the contributions to the respective funds are due. There is no other obligation other than the contribution payable to the respective funds.

(b) Short-term Compensated Absences are provided for based on estimates.

8. Borrowing Costs

(a) Borrowing costs that are directly attributable to the acquisition, construction or production of qualifying assets are capitalised for the period until the asset is ready for its intended use. A qualifying asset is an asset that necessarily takes substantial period of time to get ready for its intended use.

(b) Other Borrowing costs are recognised as expense in the period in which they are incurred.

9. Expenditure on new projects and substantial expansion

Preliminary project expenditure, capital expenditure, indirect expenditure incidental and related to construction/implementation and expenditure on start-up of the project are capitalized up to the date of commissioning of project to the cost of the respective assets.



10. Project Development Expenses Pending Adjustment

Expenditure incurred during developmental and preliminary stages of the Company's new projects are carried forward. However, if any project is abandoned, the expenditure relevant to such project is written off in the year in which it is so abandoned.

11. Research and Development

- (a) Revenue expenditure on research and development is charged as an expense through the natural heads of accounts in the year in which incurred.
- (b) Expenditure which results in creation of fixed assets is carried as fixed assets and depreciation is provided on such assets.

12. Taxes on Income

Tax expense comprises of current tax and deferred tax.

Current tax is measured at the amount expected to be paid to the tax authorities, computed in accordance with the applicable tax rates and tax laws. In case of tax payable as per provisions of MAT under section 115JB of the Income Tax Act, 1961, deferred MAT Credit entitlement is separately recognized under the head "Loans and Advances". Deferred MAT credit entitlement is recognized and carried forward only if there is a reasonable certainty of it being set off against regular tax payable within the stipulated statutory period.

Deferred tax liabilities and assets are recognized at substantively enacted rates on timing differences between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax asset is recognized only to the extent there is reasonable certainty with respect to reversal of the same in future years as a matter of prudence.

13. Provisions / Contingencies

Provision involving substantial degree of estimation in measurements is recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources.

Contingent Liabilities are shown by way of notes to the Accounts in respect of obligations where, based on the evidence available, their existence at the Balance Sheet date is considered not probable.


A Contingent Asset is not recognized in the Accounts.

14. Material Events occurring after Balance Sheet date are taken into consideration.

15. Earning per Share

Basic earnings per share is computed using the weighted average number of equity shares outstanding during the year. Diluted earnings per share is computed using the weighted average number of equity and dilutive equity equivalent shares outstanding at the year end, except where the results would be anti dilutive.



 MOHEEMA LIMITED H.S. Road NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET				
Note -I. SHARE CAPITAL				
Particulars	Figures as at the end of current reporting period		Figures as at the end of previous reporting Period	
	Number of shares	Rs.	Number of shares	Rs.
(a) Authorised 1050000 Equity Shares of Rs.10/- each	10,50,000.00	1,05,00,000.00	10,50,000.00	1,05,00,000.00
(b) Issued, Subscribed and Paid up 177785 Equity shares of Rs.10/- each called and paid in full	1,77,785.00	17,77,850.00	1,77,785.00	17,77,850.00
Total	1,77,785.00	17,77,850.00	1,77,785.00	17,77,850.00
List of Shareholders holding more than 5% share capital				
Name of Shareholders	No. of Shares	%	Value/Share	Total Value
Anant Saharia	13931	7.84%	10	1,39,310.00
Deepika Saharia	10350	5.82%	10	1,03,500.00
K.K. Agarwal	21666	12.19%	10	2,16,660.00
Diksam Tea Co Pvt. Ltd	19950	11.22%	10	1,99,500.00
Skyview Investments Pvt. Ltd	24200	13.61%	10	2,42,000.00
Abhinandan Abasan Pvt. Ltd	20000	11.25%	10	2,00,000.00
TOTAL	1,10,097.00			11,00,970.00

NOTE 1A. SHARES HELD BY PROMOTORS

Current Reporting Period				
Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	Anant Saharia	13931	7.84%	0.00

Previous reporting Period				
Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	Anant Saharia	13931	7.84%	

NOTE- 1B. STATEMENTS OF CHANGES IN EQUITY

Current Reporting Period				
Balance at the beginning of the current reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beginning of the current reporting period	Changes in Equity Share Capital during the current year	Balance at the end of the current reporting period
17,77,850.00	-	17,77,850.00	-	17,77,850.00

Previous reporting Period				
Balance at the beginning of the previous reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beginning of the previous reporting period	Changes in Equity Share Capital during the previous year	Balance at the end of the previous reporting period
17,77,850.00	-	17,77,850.00	-	17,77,850.00



NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note 2 RESERVES AND SURPLUS

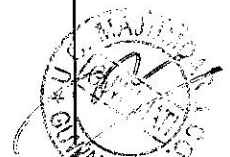
Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
(A) Securities premium account		
Opening balance	10,05,31,244.55	10,05,31,244.55
Closing balance	10,05,31,244.55	10,05,31,244.55
(B) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	(6,78,51,939.00)	(7,10,23,410.76)
Add: Profit / (Loss) for the year	(1,10,45,438.61)	31,71,471.66
Less:- Loss Due to Change in Rate of Depreciation as per Company Act 2013	-	-
Closing balance	(7,88,97,377.61)	(6,78,51,939.10)
Total	2,16,33,866.94	3,26,79,305.45

Note 3 LONG TERM BORROWINGS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
<u>UNSECURED LOANS</u>		
<u>Loan from Director & Others</u>	1,38,97,485.50	22,65,089.00
TOTAL	1,38,97,485.50	22,65,089.00

Note 4 SHORT TERM BORROWINGS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
<u>SECURED LOANS</u>		
ICICI Bank OD A/C	1,94,11,040.00	-
ICICI Bank Car Loan	11,68,408.00	14,99,672.00
(Secured against hypothecation of Stocks and Personal guarantee of Directors and equitable mortgaged of Factory Land and Buildings)	-	-
	-	-
	-	-
	-	-



TOTAL

2,05,79,448.00

14,99,672.00

Note 6 OTHER CURRENT LIABILITIES

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
Creditors For Advance	-	-
Expenses Payable	-	-
Others	10,07,40,284.06	13,60,50,940.92
Total	10,07,40,284.06	13,60,50,940.92

Note 7 SHORT TERM PROVISIONS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
(a) Provision for employee benefits		
PF Employees Contribution Payable	22,75,829.13	46,93,479.54
PF Employers Contribution Payable	22,75,829.13	46,93,479.54
Professional Tax	5,69,184.40	5,04,390.00
Wages Payable	-	-
Salary Payable	-	-
(b) Provision - for TAX		
Provision for Income Tax(Prior Years)	-	-
Provision for Income Tax(Current Years)	-	-
TDS Payable	67,287.00	61,036.00
(c) Provision - Others		
Power Payable	31,942.88	1,29,778.00
Telephone Exp. Payable	-	-
GST Payable	-	-
Other Payables	54,94,899.27	62,33,836.99
Audit Fees Payable	28,000.00	28,000.00
Total	1,07,42,971.81	1,63,44,000.07



STATEMENT OF FIXED ASSETS, AS ON 31ST MARCH 2024

PARTICULARS	RATE OF DEPRICIATION	G R O S S ----- B L O C K					D E P R E C I A T I O N				N E T ----- B L O C K		
		AS ON 01-04-2023	ADDITIONS Before 30.09.2023	ADDITIONS After 30.09.2023	SALE during the year	AS ON 31.3.2024	UP TO 01.04.2023	FOR THE YEAR	AS ON 31.03.2024	AS ON 31.03.2024	AS ON 31.03.2024	AS ON 31.03.2024	
ESTATE	0.00%	8,35,13,534.52	-	68,23,051.41	-	9,03,36,585.93	-	-	-	-	-	9,03,36,587.05	8,35,13,534.52
FURNITURES & FIXTURE	0.00%	6,62,246.33	80,561.60	-	-	7,42,807.93	-	94,882.40	4,66,975.21	2,75,832.72	2,75,832.72	2,75,832.72	2,901
PLANT & MACHINERY	0.00%	2,82,23,192.01	18,220.68	1,58,900.00	-	2,84,00,312.69	-	14,28,834.57	1,76,01,740.08	1,07,98,572.61	1,07,98,572.61	1,07,98,572.61	1,20,500
MOTOR VEHICLE	0.00%	94,03,781.00	-	-	-	94,03,781.00	-	5,14,909.90	59,06,017.28	34,97,763.72	34,97,763.72	34,97,763.72	40,15,000
BUILDING	0.00%	5,73,73,558.00	2,87,621.00	1,67,260	-	5,78,28,439.00	-	26,84,158.37	3,88,94,626.76	1,89,33,812.24	1,89,33,812.24	1,89,33,812.24	2,11,60,000
COMPUTER	0.00%	8,57,010.72	-	-	-	8,57,010.72	-	48,081.13	7,86,514.73	70,495.99	70,495.99	70,495.99	1,18,000
ELECTRIFICATION	0.00%	37,72,069.00	-	-	-	37,72,069.00	-	1,72,086.58	27,27,366.89	10,44,702.11	10,44,702.11	10,44,702.11	12,16,000
MOTOR CYCLE	0.00%	36,000.00	-	-	-	36,000.00	-	-	34,200.00	1,800.00	1,800.00	1,800.00	1,800
DEEP TUBEWELL	0.00%	4,73,154.00	-	-	-	4,73,154.00	-	20,387.95	2,11,309.76	2,61,844.24	2,61,844.24	2,61,844.24	2,80,000
OFFICE EQUIPMENTS	0.00%	11,717.96	-	-	-	11,717.96	-	875.32	10,651.13	1,066.83	1,066.83	1,066.83	1,000
IRRIGATIONS PLANTS	0.00%	6,40,710.00	-	-	-	6,40,710.00	-	33,664.69	3,87,993.45	2,52,716.55	2,52,716.55	2,52,716.55	2,86,000
TOTAL		18,49,66,973.54	3,86,403.28	71,49,211.41	-	19,25,02,588.23	-	49,97,880.91	6,70,27,395.29	12,54,75,194.06	12,54,75,194.06	12,54,75,194.06	12,29,37,460.28
PREVIOUS YEAR		18,14,15,602.88	3,63,886.00	32,35,971.57	48,486.91	18,49,66,973.54	5,70,57,592.89	49,71,921.49	6,20,29,514.38	12,29,37,460.28	12,29,37,460.28	12,29,37,460.28	



Note 9 NON CURRENT INVESTMENTS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
Investment in Share & Debentures	1,82,55,474.00	1,82,55,474.00
Total	1,82,55,474.00	1,82,55,474.00

Note 11 INVENTORIES

(At lower of cost and net realisable value)

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
Finished Goods	24,13,788.82	69,66,703.00
Raw Material (including Packing Material)	-	-
Stock of Stores	29,20,895.02	33,84,108.00
Stock of Share	11,88,373.00	11,88,373.00
Total	65,23,056.84	1,15,39,184.00

Note 13 CASH AND CASH EQUIVALENTS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
A) Cash In Hand	12,41,620.94	14,41,267.00
B) Bank Balance	10,66,653.68	7,51,255.00
Total	23,08,274.62	21,92,522.00



Note 14 SHORT TERM LOANS AND ADVANCES

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
Advances against Share	56,53,000.00	56,53,000.00
Advances to Suppliers	2,65,820.00	1,47,350.00
Security Deposit	9,83,157.70	9,83,157.70
Security Deposit with BSNL	-	-
Agricultural Income Tax Refundable	1,87,008.00	1,87,008.00
GST INPUT	40,898.74	5,48,312.99
Others	1,70,10,500.48	3,19,19,985.64
TDS Receivable	12,41,214.78	11,94,647.49
TDS Receivable A.Y 2022-23	-	-
Total	2,53,81,599.70	4,06,33,461.82

Note 15 OTHER CURRENT ASSETS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
A) Preliminary exps. w/off	-	-
B) fixed assets scrap	-	-
C) other	-	-
Total	-	-





Note 5 TRADE PAYABLES

Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-
Others	64,07,485.26	15,82,768.00	2,87,709.00	9,72,617.72	92,50,579.98
Dispute dues-MSME	-	-	-	-	-
Dispute dues Others	-	-	-	-	-
Total	64,07,485.26	15,82,768.00	2,87,709.00	9,72,617.72	92,50,579.98

Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-
Others	39,82,778.00	3,71,047.00	5,73,758.00	6,37,521.00	55,65,104.00
Dispute dues-MSME	-	-	-	-	-
Dispute dues Others	-	-	-	-	-
Total	39,82,778.00	3,71,047.00	5,73,758.00	6,37,521.00	55,65,104.00

Note 12 TRADE RECEIVABLES

Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months -1Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables-Considered Goods	2,02,350.57	1,02,434.00	642.00	-	3,73,460.50	6,78,887.07
Undisputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables-Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Others	-	-	-	-	-	-
Total	2,02,350.57	1,02,434.00	642.00	-	3,73,460.50	6,78,887.07

Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months -1Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables-Considered Goods	2,28,231.84	642.00	21,525.00	3,73,460.50	-	6,23,859.34
Undisputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables-Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Others	2,28,231.84	642.00	21,525.00	3,73,460.50	-	6,23,859.34



Note 16 REVENUE FROM OPERATIONS

(IN LAKHS)

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
Sale or Services	10,58,90,772.94	12,90,01,726.00
Total - Sales	10,58,90,772.94	12,90,01,726.00

Note 17 OTHER INCOME

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
Other Income	97,20,712.34	82,91,047.13
Total	97,20,712.34	82,91,047.13

Note 18 COST OF MATERIALS CONSUMED

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
Opening stock	-	-
Add: Purchases		
Import		
Domestic	-	-
Less: Closing stock	-	-
Cost of material consumed	-	-



Note 19 CHANGE IN INVENTORIES

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
Inventories at the end of the year:		
Finished goods	36,02,161.82	81,55,076.00
Work-in-progress	-	-
	36,02,161.82	81,55,076.00
Inventories at the beginning of the year:		
Finished goods	81,55,076.18	38,76,099.00
Work-in-progress	-	-
	81,55,076.18	38,76,099.00
Net (increase) / decrease	45,52,914.36	(42,78,977.00)

Note 20 EMPLOYEE BENEFIT EXPENSES

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
Salaries and wages	5,66,65,837.27	5,74,30,061.77
PF Employer's Contribution	57,59,000.59	54,22,750.29
Staff Welfare	67,59,141.86	62,87,224.56
Bonus	98,06,152.99	90,24,562.72
Gratuity	11,00,000.00	11,21,000.00
Total	8,00,90,132.71	7,92,85,599.34

Note 21 FINANCE COST

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
Bank Charges	1,91,342.13	1,52,047.11
Interest on Unsecured loan	1,26,876.00	7,40,101.00
Bank Interest	10,65,702.45	1,96,497.23
Interest paid to Govt	1,550.00	2,65,457.00
Total	13,85,470.58	13,54,102.34



Note 22 OTHER EXPENSES

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
(A) DIRECT EXPENSES		
Consumables	99,29,402.37	2,23,79,361.54
Generator Exp.	-	-
Power & Fuel	1,30,55,905.76	1,61,59,304.43
Job Charges	-	-
Freight Inward	-	-
Unloading & Handling charges	-	-
Total (A)	2,29,85,308.13	3,85,38,665.97
(B) INDIRECT EXPENSES		
Professional Fees	4,29,464.00	5,26,820.00
Directors Remuneration	3,60,000.00	3,60,000.00
Audit Fees	28,000.00	28,000.00
Insurance	2,89,871.41	2,48,452.69
Business promotional Expenses	-	-
Manpower Support	-	-
Other Expenses	1,15,37,881.80	1,30,86,717.24
Consultancy	-	-
Priliminary Expenses W/off	-	-
Commission Expenses	-	-
Total (B)	1,26,45,217.21	1,42,49,989.93
Total (A+B)	3,56,30,525.34	5,27,88,655.90





23 Additional Regulatory Information

- i) The Company did not have any immovable properties whose title deeds are not held in name of the Company.
- ii) The Property, Plant and Equipment of the Company was not revalued during the year.
- iii) The Company has not made any loans and advances in the nature of loans to the related parties (as refined under Companies Act, 2013)
- iv) Capital Work-in-Progress (CWIP) :NIL
- v) Intangible assets under development :NIL
- vi) There is no proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988).
- vii) The Company has not been sanctioned working capital Limits in excess of Five Crores Rupees from Banks on basis of Security of Current Assets.
- viii) The Company is not declared wilful defaulter by any bank of financial institution or other lender.
- ix) The Company did not have any transactions with companies struck off under Section 24B of the Companies Act 2013 or Section 560 of Companies Act 1956 during the financial year.
- x) There are no charges or satisfaction yet to be registered with Registrar of Company beyond the Statutory Period
- xi) The company does not have any investments through more than two layers of investment companies as per Section 2(87)(d) and section 186 of Companies Act, 2013
- xii) The Company has not traded or invested in Crypto Currency or Virtual Currency during the Financial year.
- xiii) The Company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds to any other person(s) or entity(ies) including foreign entities (intermediaries) with the understanding (whether recorded in writing or otherwise) that the intermediary shall
 - a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (ultimate Beneficiaries) or
 - b) provide any guarantee, security or the like to or on behalf of the ultimate Beneficiaries.
- xiv) The Company has not received any fund from any person(s) or entity(ies) including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:
 - a) directly or indirectly lend or invest in other persons or entities identified in the manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
 - b) provide any guarantee security or the like on behalf of the ultimate Beneficiaries.
- xv) The Company does not have any transactions which are not recorded in the books of accounts that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as search or survey or any other relevant provisions of the Income Tax Act, 1961)
- xvi) There is no Scheme of Arrangements that has been approved by the Competent Authority in terms of section 230 to 237 of the Companies Act, 2013.
- xvii) Corporate Social Responsibility- The Company does not covered under section 135 of the Companies Act 2013.



Particulars	Formula	UoM	Year Ended 31st March,2024	Year Ended 31st March,2023	Variation %	Reason
Current Ratio	Current Assets / Current Liabilities	Times	0.25	0.34	26.47%	Decrease in Current Liability
Debt-Equity Ratio	Total Debts / Equity	Times	1.47	0.11	1236.37%	Increase in Debt
Debt Service Coverage Ratio	Earnings Available for Debt Service /Debt Service	Times	0	0.84	N.A	
Return on Equity Ratio	Net Earnings After Tax / Average Shareholders Equity	Percentage	-47.17%	9.20%	-612.71%	Increase in Loss
Inventory turnover ratio	Sales / Average Inventory	Times	16.23	11.18	45.17%	Decrease in Inventory
Trade Receivables Turnover Ratio	Net Sales /Average Accounts Receivable	Times	155.98	206.78	24.56%	Decrease in Sales
Trade Payables Turnover Ratio	Net Purchases / Average Trade Payables	Times	N.A	N.A	N.A	
Net Capital Turnover Ratio	Net Sales / Working Capital	Times	0	0.00	0.00%	
Net Profit Ratio	Net Profit / Net Sales	Percentage	NA	2.45	N.A	
Return on Capital employed	Earning before Interest & Tax / Capital Employed	Percentage	452.30%	374.39%	20.8	
Return on Investment	(*)MV(T1)-MV(T0)- Sum {C}(t)}/(MV(T0)+Su m(W(t)*c(t))	Percentage				

