

**M/S. CHENNAI TESTING LABORATORY PRIVATE LIMITED,
A-SUPER,19,TVK INDUSTRIAL ESTATE,GUINDY,CHENNAI - 600 029.**

BALANCE SHEET AS ON 31.03.2022				
	Note No.		31st March, 2022	31st March, 2021
EQUITY AND LIABILITIES				
1. Shareholders' Funds				
Share Capital	1		38,00,300	38,00,300
Reserves and Surplus	2		2,24,65,268	1,98,80,214
2. Long Term Borrowings				
	3		2,00,49,776	1,62,25,942
3. Non-Current Liabilities				
Long Term Provisions	4		-	-
Other Long Term Liabilities	5		2,162	2,162
4. Current Liabilities				
Short Term Borrowings	3		-	-
Trade Payables	5		14,49,508	30,72,017
Other Current Liabilities	5		38,71,170	90,94,235
Short Term provisions	4		43,65,347	23,65,347
			5,60,03,531	5,44,40,217
ASSETS				
5. Non-Current Assets				
Fixed Assets				
Property, Plant and Equipments & Intangible Assets				
Property, Plant and Equipments	6		2,01,09,144	2,09,47,762
Deferred Tax Asset (net)	7		-	(14,70,909)
Long term Loans & Advances	8		76,260	76,260
Other Non Current Asset	9		-	-
6. Current Assets				
Inventories	10		18,86,838	16,40,729
Trade Receivables	11		1,21,73,395	1,12,45,183
Cash and Cash equivalents	12		4,58,087	8,02,213
Short-term loans and advances	8		2,12,96,107	2,11,98,979
Other Current Assets	9		3,700	-
			5,60,03,531	5,44,40,217
TOTAL			5,60,03,531	5,44,40,217

Disclosure: Chennai Testing Laboratory P Ltd (PAN: AACCH1190F CIN: U74999TN2008PTC067568)) Merged with
Amba Recycler P Ltd (PAN: AABCR8364G CIN: U65991TN2000PTC043869) With effect from 01.04.2021.
and subsequently the name of Amba Recycler P Ltd has been changed as Chennai Testing Laboratory P Ltd

Notes 1 - 22 form an integral part of the Financial Statements
As per our attached Report of even date

For **SANTHANA & SIVARAMAN**
Chartered Accountants.

(Signature)
Partner



For **CHENNAI TESTING
LABORATORY PVT LTD**

(Signature)
Director

(Signature)
Director

Place : Chennai

Dated : 05-09-2022

UDIN: 220132059BBUKM01012

DIN: 02133059

DIN: 02034792

**M/S. CHENNAI TESTING LABORATORY PRIVATE LIMITED,
A-SUPER,19,TVK INDUSTRIAL ESTATE,GUINDY,CHENNAI - 600 029.**

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31.03.2022				
			31st March	31st March
	Notes		2022	2021
Income				
Revenue from Operations	13		6,17,94,244	4,69,33,098
Other Income	14		1,08,589	49,335
			6,19,02,833	4,69,82,433
Expenditure				
Cost of Materials and components consumed	15		42,17,949	69,95,817
Increase/decrease in inventories of finished goods	16		(18,86,838)	(16,40,729)
Employee benefits and expenses	17		3,22,09,470	2,60,24,264
Other Expenses	18		1,66,56,200	98,71,806
Finance costs	19		23,33,888	25,22,194
Corporate Social Responsibility expenditure			-	-
Depreciation and amortisation Expense	20		22,51,673	22,44,622
			5,57,82,342	4,60,17,974
Profit / (Loss) before tax			61,20,491	9,64,459
Tax expenses				
(a) Current Tax			20,00,000	1,72,896
(b) Provision for tax for earlier years			-	5,74,904
(c) Deferred Tax			-	-
Profit / (Loss) for the Year			41,20,491	2,16,659
Earnings per equity share of Face value Rs 10 each			10.84	0.57
Total Number of Shares of Face value of Rs 10 each			380030	380030

Disclosure: Chennai Testing Laboratory P Ltd(PAN: AACCH1190F CIN: U74999TN2008PTC067568)) Merged with Amba Recycler P Ltd(PAN: AABCR8364G CIN: U65991TN2000PTC043869) With effect from 01.04.2021. and subsequently the name of Amba Recycler P Ltd has been changed as Chennai Testing Laboratory P Ltd

Notes 1 - 22 form an integral part of the Financial Statements
As per our attached Report of even date

For **SANTHANA & SIVARAMAN**
Chartered Accountants.

(Signature)
Partner



For **CHENNAI TESTING
LABORATORY PVT LTD**

(Signature)
Director

(Signature)
Director

Place : Chennai

Dated : 05-9-2022

UDIN: 220122598BOKM91012

DIN: 02133059

DIN: 02034792

CHENNAI TESTING LABORATORY PRIVATE LIMITED

Balance Sheet as at 31.03.2021

PARTICULARS			31-Mar-21	31-Mar-20
		Notes	Amount	Amount
EQUITY & LIABILITIES				
Shareholder's Fund				
Share Capital	1		8,100,000	8,100,000
Reserves & Surplus	2		13,302,072	13,085,414
Non Current Liabilities				
Long Term Borrowings	3		16,225,942	19,140,647
Deferred tax Liability	4		1,470,909	896,005
Current Liabilities				
Trade Payables	5		3,072,017	1,164,204
Other Current Liabilities	6		9,094,235	3,971,783
Short-Term Provisions	7		2,341,877	2,168,981
Total Equity & Liabilities			53,607,052	48,527,033
II ASSETS				
Non-Current Assets				
Fixed Assets				
(i) Tangible Assets	8		20,432,098	20,945,892
Current Assets				
Inventories	9		1,640,729	1,517,272
Trade receivables	10		11,245,183	9,949,905
Cash and cash equivalents	11		518,349	344,952
Short-term loans and advances	12		19,770,693	15,769,012
Total Assets			53,607,052	48,527,033

NOTES TO ACCOUNTS

Notes 1-12 referred above form an integral part of Balance Sheet.
This is the Balance Sheet referred to in our Report of even date.

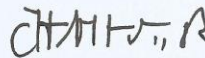
FOR S K RAM ASSOCIATES FOR CHENNAI TESTING LABORATORY PRIVATE LIMITED

Firm Reg. No.: 2842S

CHARTERED ACCOUNTANTS


R BALAJI
Membership No. 4089-16
PLACE: CHENNAI
DATE: 24/08/2021




(DIRECTOR)


(DIRECTOR)

CHENNAI TESTING LABORATORY PRIVATE LIMITED

Profit and Loss statement for the year ended 31.03.2021

Particulars	Note	31-Mar-21	31-Mar-20
Revenue from operations	13	46,933,098	58,238,151
Other Income	14	49,335	-
Total Revenue (1 +2)		46,982,432	58,238,151
Expenses:			
Cost of Services	15	5,355,088	4,769,785
Employee Benefit Expenses	16	26,024,264	27,255,526
Other Administrative Expenses	17	9,871,806	13,749,491
Total		41,251,158	45,774,802
EBITD		5,731,274	12,463,350
Financial Costs	18	2,522,194	2,394,121
Depreciation	19	2,244,622	2,220,862
Profit before tax		964,459	7,848,367
Tax expense:			
Current tax including previous year arrears		172,896	2,168,981
Deferred tax		574,904	213,152
Profit for the Year		216,658	5,466,234
Earning per equity share:			
(1) Basic		0.27	6.75
(2) Diluted		0.27	6.75

Notes 13 to 19 referred to above there form an integral part of Profit and Loss Statement

This is the Profit & Loss Statement referred to in our Report of even date.

FOR S K RAM ASSOCIATES FOR CHENNAI TESTING LABORATORY PRIVATE LIMITED
Firm Reg. No.: 28425
CHARTERED ACCOUNTANTS


R BALAJI
 Membership No. : 202916




(DIRECTOR)


(DIRECTOR)

Place : Chennai
 DATE: 24/08/2021

CHENNAI TESTING LABORATORY PRIVATE LIMITED

Profit and Loss statement for the year ended 31.03.2021

Particulars	Note	31-Mar-21	31-Mar-20
Revenue from operations	13	46,933,098	58,238,151
Other Income	14	49,335	-
Total Revenue (1 +2)		46,982,432	58,238,151
Expenses:			
Cost of Services	15	5,355,088	4,769,785
Employee Benefit Expenses	16	26,024,264	27,255,526
Other Administrative Expenses	17	9,871,806	13,749,491
Total		41,251,158	45,774,802
EBITD		5,731,274	12,463,350
Financial Costs	18	2,522,194	2,394,121
Depreciation	19	2,244,622	2,220,862
Profit before tax		964,459	7,848,367
Tax expense:			
Current tax including previous year arrears		172,896	2,168,981
Deferred tax		574,904	213,152
Profit for the Year		216,658	5,466,234
Earning per equity share:			
(1) Basic		0.27	6.75
(2) Diluted		0.27	6.75

Notes 13 to 19 referred to above there form an integral part of Profit and Loss Statement

This is the Profit & Loss Statement referred to in our Report of even date.

FOR S K RAM ASSOCIATES FOR CHENNAI TESTING LABORATORY PRIVATE LIMITED
Firm Reg. No.: 28425
CHARTERED ACCOUNTANTS


R BALAJI
Membership No. : 202916




(DIRECTOR)


(DIRECTOR)

Place : Chennai
 DATE: 24/08/2021