

COMPUTATION OF TOTAL TAXABLE INCOME

NAME :	M/S GAYATRI AUTOMATION SYSTEMS PVT LTD	PAN No. :	AACCG0029J
		D.O.I. :	08/01/2001
ADDRESS :	PLOT NO 230 UDYOG VIHAR SEC-37 PHASE-VI, GURUGRAM HARYANA-122001	WARD NO: :	12(1)
		ACCOUNTING YEAR :	2021-22
STATUS :	Domestic Company	ASSESSMENT YEAR :	2022-23

INCOME FROM BUSINESS & PROFESSION

Income as per Profit Loss A/c	9,023,010.20
Add: Depreciation as per Companies Act	2,100,315.00
	<u>11,123,325.20</u>
Less : Depreciation as per Income Tax Act	2,217,762.00
	<u>8,905,563.20</u>
Less: Interest on FD	-
	<u>8,905,563.20</u>

Add: Expenses Disallowed

Interest on TDS	8,600.00		
	-	8,600.00	8,914,164.00

INCOME FROM OTHER SOURCES

Interest Received from FD

NET TAXABLE INCOME 8,914,164.00

Rounded Off 8,914,160.00

MAT CALCULATION

Income as per Profit Loss A/c	9,023,010.20
Add: Interest on TDS	0.00
Add: Interest on Income Tax	0.00
BOOK PROFIT	<u>9,023,010.20</u>

Tax Due	
15% of Book Profit	1,669,257.00
or	
Tax Due @ 25%	2,228,540.00

Whichever is Higher 2,228,540.00

Add : Education Cess 89,142.00

TOTAL TAX DUE 2,317,682.00

Less : TDS/TCS 198,519.00

Less: Advance Tax 1,700,000.00

Tax Due 419,163.00

Intt u/s 234A 85,158.00

Intt u/s 234B/C

Total Tax Due & Paid 504,321.00

Rounded Off 504,320.00

Self Assessment Tax paid 505,000.00

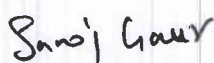
Total Tax Due & Paid **(680.00)**

For GAYATRI AUTOMATION SYSTEMS PVT. LTD.



DIRECTOR

For GAYATRI AUTOMATION SYSTEMS PVT. LTD.



DIRECTOR

M/S GAYATRI AUTOMATION SYSTEMS PVT. LTD.
BALANCE SHEET AS AT 31st MARCH, 2022

Particulars		Note No.	As at 31 March, 2022	As at 31 March, 2021
A	EQUITY AND LIABILITIES			
1	Shareholders' funds			
	(a) Share capital	1	5,000,000.00	2,000,000.00
	(b) Reserves and surplus	2	27,101,336.14	19,961,333.22
			32,101,336.14	21,961,333.22
2	Share Application Money Pending Allotment		-	-
3	Non-current liabilities			
	(a) Long-term borrowings	3	45,025,116.00	27,346,867.78
	(b) Deferred Tax Liabilities (Net)		-	-
	(c) Other Long-Term Liabilities	4	-	4,975,060.21
	(d) Long-Term Provisions		-	-
			45,025,116.00	32,321,927.99
4	Current liabilities			
	(a) Short-term borrowings		-	-
	(b) Trade payables	5	30,728,805.29	22,387,275.45
	(c) Other current liabilities	6	6,942,135.88	2,663,180.88
	(d) Short-term provisions		-	-
			37,670,941.17	25,050,456.33
	TOTAL		114,797,393.31	79,333,717.54
B	ASSETS			
1	Non-current assets			
	(a) Fixed assets			
	(i) Tangible assets	7	72,049,405.00	46,807,600.00
			72,049,405.00	46,807,600.00
	(b) Deferred tax assets (net)		-	-
	(d) Long-term loans and advances	8	513,320.00	543,856.00
	(e) Other non-current assets		-	-
			513,320.00	543,856.00
2	Current assets			
	(b) Inventories	9	10,000,100.00	10,062,087.27
	(c) Trade receivables	10	30,363,780.22	15,988,427.01
	(d) Cash and cash equivalents	11	(2,328,917.80)	2,271,679.10
	(e) Short-term loans and advances	12	2,549,869.64	1,741,425.88
	(f) Other current assets	13	1,649,836.25	1,918,642.28
			42,234,668.31	31,982,261.54
	TOTAL		114,797,393.31	79,333,717.54

See accompanying notes forming part of the financial statements

"As per our report of even date"

For RAJESH KRISHNA KHANNA & ASSOCIATES

Chartered Accountants

Firm Reg. No. 078940

Gurugram

(CA RAJESH KHANNA)

Partner

M. NO. 086321

UDIN: 22086321AUKKQF4104

Place : Gurugram

Date: 01/09/2022

For GAYATRI AUTOMATION SYSTEMS PVT. LTD.

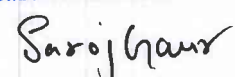

DIRECTOR

For and on behalf of the Board of Directors

Director

Director

For GAYATRI AUTOMATION SYSTEMS PVT. LTD.



DIRECTOR

M/S GAYATRI AUTOMATION SYSTEMS PVT. LTD.
STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDING 31st MARCH, 2022

Particulars		Note No.	For the year ended 31 March, 2022	For the year ended 31 March, 2021
I	Revenue from operations	14	150062090.58	100920833.04
II	Other Income	15	468,588.99	130765.37
III	Total Revenue (I + II)		150,530,679.57	101051598.41
IV	Expenses :			
	Cost of Material consumed	16	88,437,074.90	62,383,017.62
	Changes in inventories of finished goods work-in-progress and Stock in Trade			
	Employee benefits expense	17	13,388,178.25	11573665.85
	Finance costs	18	1,238,010.16	1235654.09
	Depreciation and Amortization expense	19	2,100,315.00	1,883,187.00
	Other Expenses	20	36,344,091.06	17,506,293.89
	Total Expenses		141,507,669.37	94,581,818.45
V	Profit before exceptional and extraordinary items and tax (III-IV)		9,023,010.20	6,469,779.96
VI	Exceptional Items		-	-
VII	Profit before extraordinary items and tax (V-VI)		9,023,010.20	6,469,779.96
VIII	Extraordinary items		-	-
IX	Profit before tax (VII-VIII)		9,023,010.20	6,469,779.96
X	Tax expense:			
	(1) Current Tax	23	-	-
	(2) Deferred Tax	9	(30,536.00)	33,721.00
XI	Profit (Loss) for the period from continuing operation (VII-VIII)		8,992,474.20	6,503,500.96
XII	Profit/(loss) from Discounting operations		-	-
XIII	Tax expense of Discounting operations			
XIV	Profit/(loss) from Discounting operations (after tax) (XII-XIII)			
XV	Profit/Loss for the period (XI + XIV)		8,992,474.20	6,503,500.96

"As per our report of even date"
For RAJESH KRISHNA KHANNA & ASSOCIATES
Chartered Accountants
Firm Reg. No. 07694N

(CA RAJESH KHANNA)
Partner
M. NO. 086321
UDIN: 22086321AUKKQF4104

Place : Gurugram
Date : 01/09/2022

For and on behalf of the Board of Directors

Director

Director

For GAYATRI AUTOMATION SYSTEMS PVT. LTD.

For GAYATRI AUTOMATION SYSTEMS PVT. LTD.

DIRECTOR

DIRECTOR

M/S GAYATRI AUTOMATION SYSTEMS PVT. LTD.
Notes forming part of the financial statements

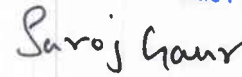
Note 1 Share capital

Particulars	As at 31 March, 2022		As at 31 March, 2021	
	Number of shares		Number of shares	
(a) Authorised Equity shares of ` 10.00 each with voting rights	500,000.00	5,000,000.00	250000.00	2500000.00
(b) Issued # Equity shares of ` 10.00 each with voting rights	500,000.00	5,000,000.00	200000.00	2000000.00
(c) Subscribed and fully paid up Equity shares of ` 10.00 each with voting rights	500,000.00	5,000,000.00	200000.00	2000000.00

For GAYATRI AUTOMATION SYSTEMS PVT. LTD.


 DIRECTOR

For GAYATRI AUTOMATION SYSTEMS PVT. LTD.


 DIRECTOR



Notes forming part of the financial statements

Note 1 b Share Holding

Details of shares held by shareholders holding more than 5% of the aggregate shares in the Company

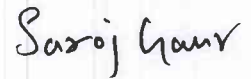
Sl. No.	Particulars	As at 31.03.2022		As at 31.03.2021	
		Total Shares	% of Share	Total Shares	% of Share
1	DHARAM PAUL GAUR Add: M-23 SOUTH CITY-1 GURGAON PAN: ABZPG7626C	279000	55.80	129000	64.50
2	SAROJ GAUR Add: M-23 SOUTH CITY-1 GURGAON PAN : AGZPG8101F	196000	39.20	46000	23.00
3	NAVEEN GAUR Add: M-23 SOUTH CITY-1 GURGAON PAN : AJKPG1766G	25000	5.00	25000.00	12.50
	Total	500000	100.00	200000	100.00

For GAYATRI AUTOMATION SYSTEMS PVT. LTD.



DIRECTOR

For GAYATRI AUTOMATION SYSTEMS PVT. LTD.



DIRECTOR



M/S GAYATRI AUTOMATION SYSTEMS PVT. LTD.
Notes forming part of the financial statements

Note 2 Reserves and surplus

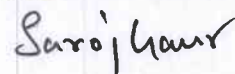
Particulars	As at 31 March, 2022	As at 31 March, 2021
(c) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	19,961,333.22	15,265,631.26
Add: Profit / (Loss) for the year	8,992,474.20	6,503,500.96
less: Salvage value of asset w/off	-	-
Less: Short Provision of last year	1,852,471.28	1,807,799.00
Transferred to:		
General reserve	-	-
Other reserves (give details)	-	-
Closing balance	27,101,336.14	19,961,333.22
Total	27,101,336.14	19,961,333.22

For GAYATRI AUTOMATION SYSTEMS PVT. LTD.



DIRECTOR

For GAYATRI AUTOMATION SYSTEMS PVT. LTD.



DIRECTOR



M/S GAYATRI AUTOMATION SYSTEMS PVT. LTD.
Notes forming part of the financial statements

Note 3 Long-term borrowings

Particulars	As at 31 March, 2022	As at 31 March, 2021
(a) Term loans		
From banks		
Car Loan from Karnataka Bank	838,148.00	1,312,484.00
Term Loan from Karnataka Bank	-	1,230,211.83
Plot loan from Karnataka Bank	9,987,718.00	11,204,919.00
Unsecured	-	-
	10,825,866.00	13,747,614.83
From other parties		
Secured	-	-
Unsecured	-	-
(b) Others		
Loan from Mr. Gaur	20,320,000.00	4,420,000.00
Loan from Mrs. Saroj Gaur	13,879,250.00	8,179,250.00
Loan from Mrs. Naveen Gaur		1,000,002.95
	34,199,250.00	13,599,252.95
Total	45,025,116.00	27,346,867.78

Note 4 Other Long-Term Liabilities

Particulars	As at 31 March, 2022	As at 31 March, 2021
(a) APSON Engineers		82,600.00
(b) Dinesh Industries		20,060.00
(c) Gayatri Engg & Mfg Co, F-68		686,211.00
(d) Rashmi Khanna		522,696.00
(e) SMC Corporation (India) Pvt. Ltd.		1,160,421.87
(f) Aggarwal Tool Center		73,957.00
(g) Global Motion Solutions Pvt. Ltd.		213,712.14
(h) Jain Trading Co.		124,696.20
(i) Parul Fabricators Pvt. Ltd.		2,090,706.00
Total	-	4,975,060.21

Note 5 Trade payables

Particulars	As at 31 March, 2022	As at 31 March, 2021
Trade payables:		
Acceptances	30,728,805.29	22,387,275.45



For GAYATRI AUTOMATION SYSTEMS PVT. LTD.

[Signature]
DIRECTOR

For GAYATRI AUTOMATION SYSTEMS PVT. LTD.


[Signature]
DIRECTOR

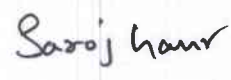
DIRECTOR

(As Per Annexure Attached) Other than Acceptances		
Total	30,728,805.29	22,387,275.45

For GAYATRI AUTOMATION SYSTEMS PVT. LTD.

For GAYATRI AUTOMATION SYSTEMS PVT. LTD.

 DIRECTOR

 DIRECTOR



M/S GAYATRI AUTOMATION SYSTEMS PVT. LTD.

Notes forming part of the financial statements

Note 6 Other Current Liabilities

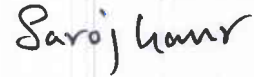
Particulars	As at 31 March,	As at 31 March,
	2022	2021
(a) Other payables		
(i) Statutory remittances (Contributions to PF and ESIC, Withholding Taxes, Excise Duty, VAT, Service Tax, etc.) (As per annexure)	(1,365,902.49)	660,014.82
(ii) Advances from customers (As per annexure)	7,304,141.89	-
(iii) Cheque issued but not presented(Bank Alwar)	-	-
(iv) Others (As per annexure)	1,003,896.48	2,003,166.06
Total	6,942,135.88	2,663,180.88

For GAYATRI AUTOMATION SYSTEMS PVT. LTD.



DIRECTOR

For GAYATRI AUTOMATION SYSTEMS PVT. LTD.



DIRECTOR





Saroj Kumar

DIRECTOR

DIRECTOR



DEPRECIATION CHART AS PER SCHEDULE II FY 2021-22

Note. No. 19 Depreciation & Amortization Expense

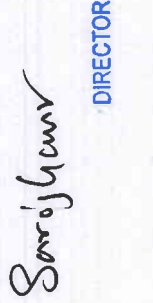
DATE OF PURCHASE	PARTICULARS	ORIGINAL COST	DEP. CHARGED UPTO 31.3.2022	W.D.V AS ON 31.3.2022	ADDITION DURING THE YEAR	USE AS PER CO. ACT 2013	REMAINING LIFE AS ON 31.03.2022	REFERENCE ROUNDED OFF TO LOWER ONE	SAVAGED VALUE	DEPRECIABLE AMT. DNB. WHOLE LIFE	EXCESS DNB. (ALREADY CHARGED)	RATE OF DEP.	DEP. FOR THE YEAR 2021-22	ADJUSTED WITH RESERVES	SOLE DURING THE YEAR	PROFIT/(LOSS) TR. TO P&L AC	W.D.V AS ON 31.3.2022
17-May-2006	AIR CONDITIONER	27,000.00	25,650.00	1,350.00	-	5.00	-	-	1,350.00	25,650.00	-	0.00%	-	-	-	-	1,350.00
4-Aug-2008	AIR CONDITIONER	30,950.00	29,400.00	1,548.00	-	5.00	-	-	1,548.00	29,400.00	-	0.00%	-	-	-	-	1,548.00
21-Jun-2011	AIR CONDITIONER	54,000.00	51,300.00	2,700.00	-	5.00	-	-	2,700.00	51,300.00	-	0.00%	-	-	-	-	2,700.00
7-May-2018	AIR CONDITIONER	53,125.00	43,963.00	9,162.00	-	5.00	2.10	2.00	2,656.00	50,669.00	-	46.16%	4,220.00	-	-	-	4,933.00
28-May-2018	AIR CONDITIONER	32,422.00	26,709.00	5,713.00	-	5.00	5.87	5.00	1,621.00	30,801.00	-	45.07%	3,900.00	-	-	-	3,043.00
11-Feb-2022	AIR CONDITIONER	32,422.00	26,514.00	5,908.00	57,188.00	5.00	2.25	2.00	1,621.00	30,801.00	-	47.62%	2,811.00	-	-	-	53,798.00
2-Jul-2018	AIR CONDITIONER	27,000.00	25,650.00	1,350.00	-	5.00	2.75	2.00	385.00	7,315.00	-	51.55%	845.00	-	-	-	3,095.00
15-Jan-2019	ALMIRAH	7,700.00	6,060.00	1,640.00	-	5.00	3.79	3.00	144.00	7,739.00	-	0.00%	-	-	-	-	795.00
7-Dec-2008	ALMIRAH	2,883.00	2,739.00	144.00	-	5.00	0.88	1.00	147.00	2,784.00	-	0.00%	-	-	-	-	144.00
17-Feb-2017	ALMIRAH	2,931.00	2,784.00	147.00	-	5.00	0.88	1.00	147.00	2,784.00	-	0.00%	-	-	-	-	147.00
26-Aug-2019	COMPUTER	50,000.00	41,163.00	8,837.00	-	3.00	3.25	3.00	2,500.00	6,335.00	-	71.07%	6,335.00	-	-	-	26,500.00
29-Jun-2021	COMPUTER	-	-	-	70,000.00	3.00	3.75	3.00	2,500.00	66,500.00	-	63.16%	33,310.00	-	-	-	36,690.00
6-Jan-2022	COMPUTER	-	-	-	50,000.00	3.00	3.75	3.00	2,500.00	47,500.00	-	63.16%	23,268.00	-	-	-	42,732.00
4-Feb-2022	COMPUTER	-	-	-	21,200.00	3.00	3.85	3.00	1,060.00	20,140.00	-	63.16%	2,016.00	-	-	-	19,182.00
7-Feb-2022	COMPUTER	-	-	-	42,400.00	3.00	3.86	3.00	2,120.00	40,280.00	-	63.16%	3,815.00	-	-	-	38,585.00
21-Apr-2021	COMPUTER	-	-	-	89,465.00	3.00	3.06	3.00	4,473.00	84,992.00	-	63.16%	53,255.00	-	-	-	36,210.00
6-Mar-2020	COMPUTER	82,203.39	64,224.00	17,979.39	-	3.00	1.93	1.00	4,110.00	13,869.39	-	0.00%	-	-	-	-	4,110.39
17-Jul-2018	COMPUTER	61,017.00	57,966.00	3,051.00	-	3.00	0.32	-	1,403.00	26,647.00	-	0.00%	-	-	-	-	3,051.00
14-May-2010	COMPUTER	28,050.00	26,647.00	1,403.00	-	3.00	-	-	2,398.00	45,552.00	-	0.00%	-	-	-	-	1,403.00
23-Jul-2013	COMPUTER	47,950.00	45,552.00	2,398.00	-	3.00	-	-	440.00	8,360.00	-	0.00%	-	-	-	-	2,398.00
15-Jul-2014	COMPUTER	8,800.00	8,360.00	440.00	-	3.00	-	-	440.00	8,360.00	-	0.00%	-	-	-	-	440.00
16-Mar-2016	COMPUTER	103,252.00	98,089.00	5,163.00	-	3.00	-	-	5,163.00	-	-	0.00%	-	-	-	-	5,163.00
28-Aug-2020	COMPUTER ACCESSORIES	4,200.00	3,051.00	1,149.00	-	3.00	2.41	2.00	410.00	4,739.00	-	71.78%	2,177.00	-	-	-	2,972.00
18-Dec-2020	COMPUTER ACCESSORIES	2,301.00	410.00	1,891.00	-	3.00	2.72	2.00	115.00	1,776.00	-	75.34%	859.00	-	-	-	1,052.00
30-May-2015	COMPUTER APPPLIANCES	1,800.00	1,710.00	90.00	-	3.00	-	-	90.00	-	-	0.00%	-	-	-	-	90.00
1-Apr-2025	COMPUTER PRINTER	22,161.00	21,053.00	1,108.00	-	3.00	-	-	1,108.00	21,053.00	-	0.00%	-	-	-	-	1,108.00
12-Sep-2008	COMPUTER PRINTER	58,495.00	36,570.00	21,925.00	-	3.00	-	-	1,925.00	36,570.00	-	0.00%	-	-	-	-	21,925.00
4-Sep-2019	Software	360,000.00	295,688.00	64,312.00	-	3.00	1.43	1.00	18,000.00	342,000.00	-	72.01%	46,316.00	-	-	-	18,000.00
1-Jul-2021	Software	34,406.00	32,686.00	1,720.00	360,000.00	3.00	3.25	3.00	18,000.00	342,000.00	-	63.16%	170,064.00	-	-	-	189,936.00
11-Sep-2007	COMPUTER SOFTWARE	186,000.00	178,641.00	7,359.00	-	3.00	0.56	-	7,359.00	186,000.00	-	0.00%	-	-	-	-	7,359.00
15-Mar-2008	COMPUTER SOFTWARE	108,000.00	9,602.00	98,398.00	-	3.00	-	-	9,602.00	32,686.00	-	0.00%	-	-	-	-	9,602.00
15-Jun-2007	COMPUTER SOFTWARE	9,168.00	8,963.00	205.00	-	3.00	-	-	205.00	9,393.00	-	0.00%	-	-	-	-	205.00
18-May-2012	COMPUTER SOFTWARE	3,150.00	2,893.00	257.00	-	3.00	-	-	257.00	3,393.00	-	0.00%	-	-	-	-	257.00
24-Apr-2012	COMPUTER SOFTWARE	2,942.00	2,795.00	147.00	-	3.00	-	-	147.00	3,092.00	-	0.00%	-	-	-	-	147.00
1-Apr-2016	COMPUTER SOFTWARE	270,000.00	256,500.00	13,500.00	-	3.00	-	-	13,500.00	256,500.00	-	0.00%	-	-	-	-	13,500.00
5-Oct-2015	COMPUTER APPPLIANCES & SOFTWARE	2,050.00	1,947.00	103.00	-	3.00	-	-	103.00	1,947.00	-	0.00%	-	-	-	-	103.00
6-Mar-2018	CCTV	27,970.00	25,742.00	2,228.00	-	5.00	1.93	1.00	1,396.00	26,524.00	-	45.08%	1,146.00	-	-	-	1,396.00
28-Aug-2020	DIGITAL CAMERA 1	21,810.00	3,810.00	18,000.00	-	10.00	9.41	9.00	1,191.00	20,619.00	-	26.98%	5,445.00	-	-	-	14,375.00
31-Jul-2006	DIGITAL CAMERA	8,395.00	7,975.00	420.00	-	10.00	-	-	420.00	7,975.00	-	0.56%	-	-	-	-	420.00
22-Nov-2005	DIGITAL DAIRY	468.00	445.00	23.00	-	10.00	-	-	23.00	445.00	-	0.00%	-	-	-	-	23.00
11-Sep-2019	FANS	7,050.00	6,697.00	353.00	-	5.00	-	1.00	353.00	6,697.00	-	0.00%	-	-	-	-	353.00
15-Sep-2008	FANS	23,135.00	23,106.00	29.00	-	5.00	1.9	1.00	1,357.00	23,878.00	-	0.00%	-	-	-	-	1,357.00
11-Aug-2014	FANS	18,036.00	17,134.00	902.00	-	5.00	-	1.00	902.00	17,134.00	-	0.00%	-	-	-	-	902.00
24-Oct-2005	FAX MACHINE	8,000.00	7,600.00	400.00	-	5.00	-	-	400.00	7,600.00	-	0.00%	-	-	-	-	400.00
8-Jun-2017	GENERATOR	310,000.00	170,549.00	139,451.00	-	15.00	11.19	11.00	35,500.00	294,500.00	-	18.10%	20,546.00	-	-	-	114,205.00
9-May-2007	GENERATOR	133,000.00	124,903.00	8,097.00	-	15.00	1.10	1.00	6,650.00	126,550.00	-	17.67%	1,447.00	-	-	-	6,650.00
10-Jul-2014	GENERATOR	65,000.00	49,014.00	15,986.00	-	15.00	8.27	8.00	3,250.00	61,750.00	-	18.96%	2,860.00	-	-	-	13,100.00
22-Apr-2016	INVERTOR BATTERY	9,700.00	9,215.00	485.00	-	5.00	0.96	-	485.00	9,215.00	-	0.00%	-	-	-	-	485.00
23-Apr-2016	INVERTOR BATTERY	4,750.00	4,512.00	238.00	-	5.00	0.84	-	238.00	4,512.00	-	0.00%	-	-	-	-	238.00
22-May-2018	MOBILE	21,000.00	19,950.00	1,050.00	-	3.00	0.14	-	1,050.00	19,950.00	-	0.00%	-	-	-	-	1,050.00
7-Nov-2018	MOBILE	39,405.00	37,335.00	2,070.00	-	3.00	0.60	-	1,670.00	31,735.00	-	0.00%	-	-	-	-	1,670.00
16-Jan-2019	MOBILE	28,000.00	26,600.00	1,400.00	-	3.00	0.79	-	1,400.00	26,600.00	-	0.00%	-	-	-	-	1,400.00
18-Apr-2018	LAPTOP	83,051.00	78,898.00	4,153.00	-	3.00	0.05	-	4,153.00	78,898.00	-	0.00%	-	-	-	-	4,153.00
5-Jun-2018	LAPTOP	45,593.00	43,313.00	2,280.00	-	3.00	0.18	-	2,280.00	43,313.00	-	0.00%	-	-	-	-	2,280.00
13-Mar-2018	LAPTOP	52,728.00	50,092.00	2,636.00	-	3.00	0.05	-	2,636.00	50,092.00	-	0.00%	-	-	-	-	2,636.00
5-Oct-2008	LAPTOP	77,290.00	73,425.00	3,865.00	-	3.00	-	-	3,865.00	73,425.00	-	0.00%	-	-	-	-	3,865.00
7-Jul-2009	LAPTOP	54,298.00	51,583.00	2,715.00	-	3.00	-	-	2,715.00	51,583.00	-	0.00%	-	-	-	-	2,715.00
25-Feb-2014	LAPTOP	2,800.00	2,660.00	140.00	-	3.00	-	-	140.00	2,660.00	-	0.00%	-	-	-	-	140.00
23-Apr-2014	LAPTOP	55,900.00	53,105.00	2,795.00	-	3.00	-	-	2,795.00	53,105.00	-	0.00%	-	-	-	-	2,795.00
30-Jun-2021	LAPTOP	-	-	-	89,465.00	3.00	3.25	3.00	4,473.00	84,992.00	-	63.16%	37,774.00	-	-	-	51,691.00
25-Apr-2018	OFFICE EQUIPMENT	50,658.00	42,030.00	8,628.00	-	5.00	2.07	2.00	2,533.00	48,125.00	-	45.82%	3,963.00	-	-	-	4,675.00
5-Dec-2008	OFFICE EQUIPMENT	169,892.00	161,397.00	8,495.00	-	5.00	-										

Date	Particulars	23-552.00	22,374.00	1,178.00	5.00	-	-	-	-	22,374.00	0.00%	-	-	-	-	1,178.00
11-May-2015	OFFICE EQUIPMENT	42,718.00	40,582.00	2,136.00	5.00	-	-	-	-	40,582.00	0.00%	-	-	-	-	2,136.00
11-Feb-2016	OFFICE EQUIPMENT	50,000.00	53,200.00	2,800.00	5.00	-	-	-	-	53,200.00	0.00%	-	-	-	-	2,800.00
7-Aug-2016	OFFICE EQUIPMENT	4,500.00	4,275.00	225.00	5.00	0.02	-	-	-	4,275.00	0.00%	-	-	-	-	225.00
13-Jun-2019	FIRE EXTINGUISHER	6,515.00	4,381.00	2,134.00	5.00	3.19	3.00	-	-	4,381.00	47.08%	-	-	-	-	1,134.00
11-Jan-2018	FIRE EXTINGUISHER	10,726.00	10,726.00	-	5.00	1.84	1.00	-	-	11,210.00	45.07%	-	-	-	-	594.00
16-Feb-2018	FIRE EXTINGUISHER	10,845.00	9,858.00	987.00	5.00	1.88	1.00	-	-	10,303.00	45.09%	-	-	-	-	542.00
30-May-2009	FIRE EXTINGUISHER	10,856.00	10,311.00	545.00	5.00	-	-	-	-	10,311.00	0.00%	-	-	-	-	545.00
24-Sep-2019	HYDRAULIC SHEAR MACHINE	1,099,250.00	287,387.00	811,863.00	15.00	13.48	13.00	-	-	1,098,587.00	18.70%	-	-	-	-	691,170.00
24-Sep-2018	BANDSAW	176,000.00	72,144.00	103,856.00	15.00	12.39	12.00	-	-	187,206.00	18.59%	-	-	-	-	115,056.00
23-Jan-2018	5 Ton Grider Crane	378,900.00	208,006.00	170,894.00	15.00	11.81	11.00	-	-	380,955.00	18.10%	-	-	-	-	139,959.00
31-Jul-2017	MAX FENVAL LM-500A/PC	49,000.00	26,958.00	22,042.00	15.00	11.33	11.00	-	-	46,550.00	18.10%	-	-	-	-	18,052.00
5-Feb-2018	DSE SYSTEM EDIT CRANE	26,000.00	13,254.00	12,746.00	15.00	31.85	11.00	-	-	23,750.00	38.10%	-	-	-	-	9,490.00
5-Jun-2005	PLANT & MACHINERY	1,881,793.00	1,797,203.00	84,590.00	15.00	8.58	8.00	-	-	1,797,203.00	0.00%	-	-	-	-	84,590.00
29-Oct-2014	PLANT & MACHINERY	145,000.00	109,157.00	35,843.00	15.00	8.00	8.00	-	-	137,750.00	0.00%	-	-	-	-	7,350.00
24-Nov-2014	PLANT & MACHINERY	156,573.00	137,824.00	18,749.00	15.00	8.65	8.00	-	-	148,744.00	18.12%	-	-	-	-	29,080.00
28-Dec-2014	PLANT & MACHINERY	160,246.00	120,564.00	39,682.00	15.00	8.68	8.00	-	-	147,829.00	18.13%	-	-	-	-	12,745.00
26-Dec-2015	PLANT & MACHINERY	260,000.00	181,735.00	78,265.00	15.00	9.73	9.00	-	-	217,000.00	18.08%	-	-	-	-	49,735.00
28-Mar-2016	PLANT & MACHINERY	639,540.00	446,598.00	192,942.00	15.00	9.89	9.00	-	-	34,928.00	18.10%	-	-	-	-	159,014.00
22-Jun-2021	WELDING MACHINE	89,000.00	89,000.00	-	15.00	15.23	15.00	-	-	84,550.00	18.10%	-	-	-	-	4,450.00
10-Oct-2010	PRINTER	10,380.00	9,861.00	519.00	3.00	-	-	-	-	9,861.00	0.00%	-	-	-	-	519.00
23-Aug-2016	PRINTER	8,300.00	8,300.00	415.00	3.00	(1.61)	(1.00)	-	-	7,885.00	0.00%	-	-	-	-	415.00
14-Jun-2009	SHED	1,136,430.00	1,079,665.00	56,765.00	10.00	(2.22)	(2.00)	-	-	1,079,665.00	0.00%	-	-	-	-	56,765.00
30-May-2019	U.P.S	4,350.00	3,681.00	669.00	3.00	1.16	1.00	-	-	4,137.00	17.21%	-	-	-	-	218.00
12-Dec-2011	U.P.S	15,479.00	15,085.00	794.00	3.00	(2.85)	(2.00)	-	-	15,085.00	0.00%	-	-	-	-	794.00
25-May-2015	U.P.S	800.00	760.00	40.00	3.00	(1.87)	(1.00)	-	-	760.00	0.00%	-	-	-	-	40.00
20-May-2016	U.P.S	14,000.00	13,300.00	700.00	3.00	(1.87)	(1.00)	-	-	13,300.00	0.00%	-	-	-	-	700.00
6-Jun-2017	WATER COOLER	68,000.00	61,810.00	6,190.00	5.00	1.18	1.00	-	-	64,600.00	48.07%	-	-	-	-	3,400.00
22-Sep-2018	WATER PURIFIER	11,150.00	8,868.00	2,182.00	5.00	2.48	2.00	-	-	10,592.00	48.49%	-	-	-	-	1,000.00
2-May-2015	INVERTER TIC WELDING W/C	70,000.00	66,500.00	3,500.00	3.00	(2.92)	(2.00)	-	-	66,500.00	0.00%	-	-	-	-	3,500.00
17-Dec-2015	PIPE BENDING MACHINE	71,400.00	49,921.00	21,480.00	15.00	9.71	9.00	-	-	67,810.00	18.08%	-	-	-	-	3,885.00
9-Dec-2015	WIRE ROPE & HOIST	85,000.00	70,977.00	14,027.00	10.00	4.69	4.00	-	-	80,750.00	25.81%	-	-	-	-	10,407.00
17-Jun-2007	Furniture & Fixtures	222,034.00	210,932.00	11,102.00	10.00	10.62	10.00	-	-	210,932.00	0.00%	-	-	-	-	11,102.00
11-Sep-2021	Furniture & Fixtures	450,000.00	450,000.00	-	10.00	4.03	4.00	-	-	427,500.00	25.89%	-	-	-	-	22,500.00
14-Apr-2015	Furniture & Fixtures	12,375.00	10,351.00	2,022.00	10.00	4.03	4.00	-	-	11,756.00	25.62%	-	-	-	-	609.00
16-Oct-2018	Furniture	3,416,682.00	2,115,454.00	1,301,228.00	8.00	5.54	5.00	-	-	170,834.00	31.37%	-	-	-	-	866,957.00
23-Dec-2014	CAR/A/C 2	1,453,545.00	1,345,027.00	108,518.00	8.00	1.73	1.00	-	-	1,380,888.00	31.03%	-	-	-	-	67,639.00
18-Jul-2016	CAR/ECC (NEW)	452,201.00	381,022.00	71,179.00	8.00	3.30	3.00	-	-	479,251.00	31.77%	-	-	-	-	28,229.00
25-Mar-2005	SCOOTER/MOTOR CYCLE	191,734.00	182,147.00	9,587.00	10.00	-	-	-	-	182,147.00	0.00%	-	-	-	-	9,587.00
17-May-2016	SCOOTER/MOTOR CYCLE	25,000.00	22,871.00	2,129.00	10.00	3.00	3.00	-	-	23,750.00	15.76%	-	-	-	-	1,251.00
31-May-2018	Building 230	3,187,863.00	785,412.00	2,397,451.00	30.00	27.16	27.00	-	-	3,023,720.00	9.50%	-	-	-	-	1,664,143.00
10-Oct-2017	Plot no 382 (building)	2,382,365.00	784,509.00	1,597,856.00	30.00	26.53	26.00	-	-	2,263,247.00	9.50%	-	-	-	-	1,141,035.00
30-Mar-2021	Plot no 786 (building)	511,422.00	266.00	511,156.00	30.00	30.58	30.00	-	-	486,851.00	9.57%	-	-	-	-	266.00
27-Oct-2021	Plot no 786 (building)	-	-	952,732.00	30.00	30.58	30.00	-	-	905,095.00	9.50%	-	-	-	-	47,637.00
1-Oct-2021	Plot no 391 (building)	-	-	7,506,005.00	30.00	30.50	30.00	-	-	7,130,005.00	9.50%	-	-	-	-	376,000.00
21-Jan-2022	Plot no 391 (building)	-	-	300,000.00	30.00	30.81	30.00	-	-	285,000.00	9.50%	-	-	-	-	15,000.00
12-Feb-2022	Plot no 391 (building)	-	-	175,685.00	30.00	30.87	30.00	-	-	18,988.00	9.50%	-	-	-	-	156,697.00
	TOTAL	21,377,158.39	13,253,713.00	8,123,442.39						2,100,315.00	1995.25%					15,480,247.39

For GAYATRI AUTOMATION SYSTEMS PVT. LTD.

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For GAYATRI AUTOMATION SYSTEMS PVT. LTD.

 DIRECTOR



M/S GAYATRI AUTOMATION SYSTEMS PVT. LTD.

Notes forming part of the financial statements

Note 7 Fixed Assets

(i) Tangible Assets

Sl. No.	Particulars	As at 31.03.2022 Amount (in Rs.)	As at 31.03.2021 Amount (in Rs.)
	Immovable Properties		
	Land	55,569,158.00	38,684,158.00
	Building WIP	-	-
	Movable Properties		
	Gross Value	18,580,562.39	10,006,629.39
	Add: Excess Dep already charged in P/Ys	-	-
	Less: Short Dep. transfer to Reserve	-	-
	Less: Depreciation	2,100,315.00	1,883,187.00
	Total(Deff. Tax Asset)	72,049,405.39	46,807,600.39

Note 8 Deferred Tax

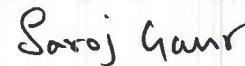
Sl. No.	Particulars	As at 31.03.2022 Amount (in Rs.)	As at 31.03.2021 Amount (in Rs.)
1	Depreciation as Per Income Tax	2,217,762.00	1,753,490.00
2	Depreciation as Per Companies Act	2,100,315.00	1,883,187.00
3	Difference (1-2)	-117,447.00	129,697.00
	Rate of Taxation	0.26	0.26
	Deferred Tax Assets/(Deferred Tax Liability)		
	Current Year (Deff. Tax Asset)	-30,536.00	33,721.00
	Previous Year	543,856.00	510,135.00
	Total(Deff. Tax Asset)	513,320.00	543,856.00

For GAYATRI AUTOMATION SYSTEMS PVT. LTD.



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GAYATRI AUTOMATION SYSTEMS PVT. LTD.
FIXED ASSETS (AS PER INCOME TAX ACT)

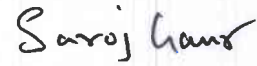
Particulars	Rate of Deprn	WDV As at 01.04.2022	Addition for more than 180 DAYS	Addition for less than 180 DAYS	Deletion	As at 31.03.2022	Depreciation Provided during the year	WDV As at 31.03.2022
PLANT & MACHINERY	15%	6,261,665.45	89,000.00	57,187.00	-	6,407,852.45	956,889.00	5,450,963.45
PLANT & MACHINERY	40%	134,341.59	248,930.00	113,600.00	-	496,871.59	176,029.00	320,842.59
INTANGIBLE ASSETS	25%	277,458.75	360,000.00	-	-	637,458.75	159,365.00	478,093.75
FURNITURE & FIXTURES	10%	239,913.30	-	450,000.00	-	689,913.30	46,491.00	643,422.30
BUILDING	10%	4,220,683.30	-	9,138,403.00	-	13,359,086.30	878,988.00	12,480,098.30
PLOT	-	38,684,158.00	-	16,726,000.00	-	55,410,158.00	-	55,410,158.00
TOTAL		49,818,220.39	697,930.00	26,485,190.00	-	77,001,340.39	2,217,762.00	74,783,578.39

For GAYATRI AUTOMATION SYSTEMS PVT. LTD.



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For GAYATRI AUTOMATION SYSTEMS PVT. LTD.



DIRECTOR



M/S GAYATRI AUTOMATION SYSTEMS PVT. LTD.

Notes forming part of the financial statements

Note 10 Long-term loans and advances

Particulars	As at 31 March, 2022	As at 31 March, 2021
(a) Security deposits		
Secured, considered good (As Per Annexure Attached)	0.00	0.00
Unsecured, considered good	-	-
Doubtful		
Less: Provision for doubtful deposits	-	-
(b) Prepaid expenses - Unsecured, considered good		
Prepaid Insurance		
(c) Advance income tax		
(d) MAT credit entitlement # - Unsecured, considered good	-	-
(e) Balances with government authorities Unsecured, considered good		
(i) CENVAT credit receivable		
(ii) VAT credit receivable	-	-
(iii) TDS receivable		
(iii) Service Tax credit receivable		
(f) Other loans and advances (specify nature)		
Secured, considered good		
Unsecured, considered good		
Doubtful		
Less: Provision for other doubtful loans and advances	0.00	0.00
	-	-
Total	-	-

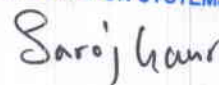
For GAYATRI AUTOMATION SYSTEMS PVT. LTD.



DIRECTOR



For GAYATRI AUTOMATION SYSTEMS PVT. LTD.



DIRECTOR

M/S GAYATRI AUTOMATION SYSTEMS PVT. LTD.
Notes forming part of the financial statements

Note 09 Inventories

Particulars	As at 31 March,	As at 31 March,
	2022	2021
Raw Material	-	-
Work In Progress	-	-
Finished Goods	10,000,100.00	10,062,087.27
Total	10,000,100.00	10,062,087.27


Note 10 Trade receivables

Particulars	As at 31 March,	As at 31 March,
	2022	2021
Trade receivables outstanding for a period exceeding six months from the date they were due for payment #		
Secured, considered good	0.00	0.00
Unsecured, considered good	-	-
Doubtful	-	-
Less: Provision for doubtful trade receivables	-	-
Other Trade receivables		
Secured, considered good	30,363,780.22	15,988,427.01
Unsecured, considered good	-	-
Doubtful	-	-
Less: Provision for doubtful trade receivables	-	-
Total	30,363,780.22	15,988,427.01

Note 11 Cash and cash equivalents

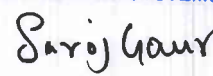
Particulars	As at 31 March,	As at 31 March,
	2022	2021
(a) Cash on hand- cash	57,750.82	67,231.00
- Imprest	-	-
(b) Cheques, drafts on hand	-	-
(c) Balances with banks		
(iii) In current accounts(State Bank of India/ IDBI)	105,811.19	255,734.56
(iv) In OD limit(Karnataka Bank Ltd.)	-2,492,479.81	1,948,713.54
(d) Others (specify nature)	-	-
Total	-2,328,917.80	2,271,679.10

For GAYATRI AUTOMATION SYSTEMS PVT. LTD.


DIRECTOR



For GAYATRI AUTOMATION SYSTEMS PVT. LTD.


DIRECTOR

M/S GAYATRI AUTOMATION SYSTEMS PVT. LTD.
Notes forming part of the financial statements

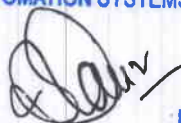
Note 12 Short-term loans and advances

Particulars	As at 31 March, 2022	As at 31 March, 2021
(a) Loans and advances to related parties		
Secured, considered good	-	-
Unsecured, considered good	-	-
Doubtful	-	-
Less: Provision for doubtful loans and advances	-	-
(b) Security deposits		
Secured, considered good	-	-
Unsecured, considered good	-	-
Doubtful	-	-
Less: Provision for doubtful deposits	-	-
(c) Prepaid expenses - Unsecured, considered good		
(i) Prepaid Insurance	52,875.00	57,931.84
(d) Advance Income tax	1,700,000.00	1,050,000.00
(e) Balances with government authorities		
Unsecured, considered good		
(i) CENVAT credit receivable	48,058.11	48,058.11
(ii) VAT credit receivable	399,639.53	399,639.53
(iii) Service Tax credit receivable	90,631.00	90,631.00
(iv) TDS/TCS receivable	198,514.00	35,013.00
(v) GST credit receivable	-	-
(VI) Interest Accrued on FD	-	-
(f) Inter-corporate deposits		
Secured, considered good		
Unsecured, considered good		
Doubtful		
	2,489,717.64	1,681,273.48
Less: Provision for doubtful inter-corporate deposits	-	-
	2,489,717.64	1,681,273.48
(g) Others (specify nature)		
Secured, considered good- Accrued Interest	0.00	0.00
Unsecured, considered good	60,152.00	60,152.00
Doubtful	-	-
	2,549,869.64	1,741,425.88
Less: Provision for other doubtful loans and advances	-	-
Total	2,549,869.64	1,741,425.88

Note 13 Other current assets

Particulars	As at 31 March, 2022	As at 31 March, 2021
Advance to Supplier (As per annexure)	812,301.25	54,470.00
Advance to Staff	-	-
Director Imprest A/c Saroj Gaur D.P. Gaur	-	-
Security Deposit (As per annexure)	837,535.00	1,855,744.00
TCS RECEIVABLE	-	8,428.28
Total	1,649,836.25	1,918,642.28

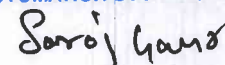
For GAYATRI AUTOMATION SYSTEMS PVT. LTD.



DIRECTOR



For GAYATRI AUTOMATION SYSTEMS PVT. LTD.



DIRECTOR

M/S GAYATRI AUTOMATION SYSTEMS PVT. LTD.
Notes forming part of the financial statements

ANNEXURES
TRADE PAYABLES

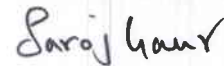
Sr. No.	Particulars	As at 31 March, 2022	As at 31 March, 2021
1	ABHISHEK ELECTRICALS	83,525.60	42,644.60
2	ABSOLENT FILTERMIST INDIA PRIVATE LIMITED	285,060.00	217,637.00
3	AGGARWAL TOOLS CENTER	87,216.40	39,696.24
4	AIR CARE EQUIPMENTS	18,314.00	39,058.00
5	AIR ASIA INDIA LTD	-	2,990.48
6	AJAY MACHINERY STORES	-	21,270.00
7	ALFA TOOLING SYSTEMS	338,184.76	339,877.84
8	ALP INDUSTRIES	-	4,704.00
9	AARAV TRADERS	1,030.00	-
10	AGGARWAL TRANSPORT ORGANISATION	167,050.00	-
11	AMAR ELECTRICALS	28,628.62	-
12	AMBE ENGINEERING	8,260.00	-
13	APSON ENGINEERS	14,691.00	-
14	APSS ENTERPRISES	1,654,047.77	1,160,687.17
15	ARV TRADING	32,035.00	-
16	AVP CORP	-	7,508.00
17	ASHOKA ELECTRO PLATERS	1,956.28	-
18	BABA PRINTERS & STATIONERS	1,238.20	1,888.00
19	BALAJI ENGINEERING AND FABRICATION	103,952.00	23,032.00
20	BALAJI ELECTRICAL WORKS	1,070.00	-
21	ASPIRATION ENERGY PVT LTD	67,260.00	-
22	BHAGWAN THAKUR	18,100.00	-
23	BHAGWATI CORPORATION	30,804.00	19,344.00
24	BHAGWATI TECHNOLOGIES	239,461.66	-
25	BIKANER HARDWARE & MILL STORE	141,992.00	106,507.00
26	BLUE CLAY INDIA	118,443.00	-
27	BONVARIO POWER TRANSMISSION	81,314.00	170,403.00
28	BRANDCO	678,631.60	371,355.59
29	BRIGHT AUTOMATION & ENGINEERS	18,880.00	-
30	CHANDAN CEMENT AND SANITARY HOUSE	10,234.00	-
31	CHWLA SANITATION & HARDWARE	10,383.00	-
32	CREST ULTRASONICS INDIA PVT LTD	371,700.00	-
33	COMPUTER NETWORK	-	2,744.00
34	DELHI AUTOMATION SYSTEMS	13,221.90	16,461.00
35	DEL INTERNATIONAL SERVICES INDIA PVT LTD	105,568.71	-
36	DELHI MACHINERY STORE	-	189,371.00
37	DEL-JAYESS INDUSTRIAL SERVICES	37,868.68	85,528.64
38	DEVSON CONVEYORS	468,448.00	396,574.00
39	DINESH INDUSTRIES	79,095.00	18,054.00
40	D.P.JAGAN & BROS, DELHI	-	77,127.00
41	Ecogreen Energy Gurgaon Faridabad Pvt Ltd.	2,127.58	1,329.58
42	EIBC PRIVATE LIMITED	-	70,446.00
43	ELECTRICAL CONTROL SYSTEMS	200,466.32	227,270.44
44	ENGINEERING ASSOCIATES	250,877.73	137,737.34
45	EPAXO AUTOMATION	-	7,620.00
46	FANAIR INDIA PRIVATE LIMITED	211,220.00	266,680.00
47	FANUC INDIA PVT. LTD.	-	5,481.00
48	FEDEX EXPRESS TRANSPORTATION AND SUPPLY CHAIN	20,124.00	20,124.00
49	FILPRO SENSORS PVT.LTD.	146,468.00	138,827.00
50	GANDHI TRADERS	15,417.00	2,445.00
51	GARG ELECTRIC & MACHINERY STORE	-	14,224.00
52	Gayatri Engg & Mfg Co, F-68	686,211.00	-
53	GKN INTERNATIONAL	1,983,208.06	3,124,310.06
54	GLOBAL MOTION SOLUTIONS PVT. LTD.	649,750.52	-
55	GOURI ENTERPRISES	-	83,544.00
56	GRACE SIGNS	30,451.00	59,513.00
57	HARI IRON TRADING INDIA (P) LTD	253,742.00	490,858.00
58	HISASHI INDUSTRIES	14,396.00	-
59	HINDON ELECTRICALS	329,598.00	-
60	H-TWO AUTOMATION	-	267,030.00
61	HYDROTECH SALES & SERVICE	1,654,604.00	160,545.00
62	HY TEK GRANT INSTRUMENTS	32,031.00	-
63	IGUS (INDIA) PRIVATE LIMITED	-	52,675.00
64	INTERGLOBE AVIATION LIMITED	5,775.00	-
65	INTERAUTO TECHNOLOGIES PVT LTD	-	48,315.00
66	INSULTECH SOLUTIONS	19,697.60	-

For GAYATRI AUTOMATION SYSTEMS PVT. LTD.



DIRECTOR

For GAYATRI AUTOMATION SYSTEMS PVT. LTD.



DIRECTOR

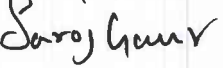


67	JAI GURU JI ENTERPRISES	4,149.50	2,205.00
68	JAIN TRADING CO.	113,672.20	-
69	JAMITA SERVICE OPC PVT LTD		758.00
70	JASTECH SYSTEMS PVT LTD	69,824.00	95,929.18
71	JBC ENGINEERING WORKS	12,397.00	5,716.00
72	JINDAL TRADERS	8,142.00	9,758.00
73	JS ENTERPRISES		965,388.80
74	KAMITECH ENTERPRISES	163,953.98	247,986.98
75	KANISHQ ARORA	5,959.54	
76	KIRLOSKAR FERROUS INDUSTRIES LIMITED	12,336.38	12,336.38
77	KSY COMMUNICATION	8,850.00	19,029.40
78	LAKSHMI SIGN TECH		35,861.38
79	Lalit Computer & Appliances		1,558.00
80	LIBERTY SHOES LIMITED		11,200.00
81	LAXMI BRUSH INDUSTRIES	56,640.00	-
82	LIBERTY GENERAL INSURANCE LTD	13,044.90	-
83	MANISH SANITARY STORE		54,212.44
84	MAX AIR HVAC'S INDUSTRIES		24,780.00
85	MICRO WELDS INDIA	23,719.00	68,883.00
86	MK AGENCIES	300,782.00	25,059.00
87	MK CARTRIDGE SOLUTIONS CENTRE	531.00	
88	MSD FACILITATORS		104,720.00
89	Naresh Trading Co		12,072.00
90	NATIONAL INSURANCE CO.LTD.		24,509.68
91	NAVDEEP ROADLINES	157,300.00	
92	NEHA ENTERPRISES	198,896.00	254,306.00
93	NEHA GAS AGENCY	38,657.00	32,037.00
94	NEHA MANAGEMENT CONSULTANT	400.00	3,700.00
95	NEW MOTOR STORES		10,600.00
96	NEW SHYAM STEELS	302,443.22	71,237.16
97	NSDLE-GOVERNANCE INFRASTRUCTURE LIMITED		100.00
98	NUMAC ENGINEERING PVT. LTD		40,958.00
99	OM CRANE AND TEMPO SERVICE	142,780.00	60,496.25
100	OMEGA INDUSTRIES		28,793.10
101	OM HARDWARE & ELECTRICAL STORES	2,398.00	
102	ORBITAL SVSSTMS (BOMBAY) PVT LTD	109,740.00	
103	PARUL FABRICATORS PVT LTD.	6,960,499.38	6,477,833.32
104	POWERGEN AUTOMATION		23,658.00
105	PRESSCOTECH ENGINEERS & CONSULTANT	16,520.00	-
106	RADHIKA BHARDWAJ	149,996.00	
107	RAJA PAINTS INDIA PVT LTD	354,035.56	84,586.00
108	RAJ LIGHT SOLUTIONS	18,126.30	
109	RAJESH KRISHNA KHANNA & ASSOCIATES		3,180.00
110	RAJ LIGHTING SOLUTION		84,018.90
111	RAJ STEEL INDUSTRIES		35,138.00
112	RAO ELECTRICAL & HARDWARE	140,383.00	49,506.40
113	Rashmi Khanna	522,696.00	
114	RASHTRIYA SALES CORPORATION		11,800.00
115	RAVE FILTECH PRIVATE LIMITED	317,052.00	515,560.00
116	RECEIVABLES EXCHANGE OF INDIA LTD	257.91	2,993.35
117	RELIABLE LOGISTICS SOLUTIONS PVT LTD	1,144.64	
118	R.K TRADERS(GGN)		9,676.00
119	R.K.TRANSONIC ENGINEERS PVT.LTD.	1,191,276.88	193,054.88
120	R.K WELDING WORKS	9,930.00	
121	ROLLMANN TRADING COMPANY	151,559.20	373,370.70
122	RUDRA KUMAR HARDINIYA	107,380.40	
123	RR MOTEL(HOTEL)		18,720.00
124	RSE TECHNOLOGY PVT LTD		1,937.00
125	SAGAR GEARS	208,152.00	154,728.00
126	SAJJA SADAN		5,810.32
127	SAKSHI ENTERPRISES	43,077.02	20,206.14
128	SAGAR ENVIRONMENT GROUP	14,337.00	
129	SAMURAI TECHNOWEIGH (INDIA) PVT LTD	35,990.00	-
130	SANWARIYA ENTERPRISES	122,033.75	
131	SEEMA INDUSTRIES	99,081.20	298,351.20
132	SHAKTI MACHINERY STORE	152,196.30	108,179.30
133	SHARMA ENTERPRISES	13,874.00	374.00
134	SHINING HUB METALS	6,619.00	
135	SHIVA ENGINEERING WORKS	12,831.80	8,599.70
136	SHIV IRON STORE	777,891.00	497,848.00
137	SHREE KRISHNA POWER ENGG.CO.	139,206.00	113,373.00
138	SHREE SHYAM AQUA	5,310.00	3,610.00
139	SHREE SHYAM ELECTRICALS	9,520.00	
140	SHRI BALAJI TEMPO STAND KHANDSA	1,594.00	58.89
141	SHYAM TRADERS	12,862.00	25,724.00
142	SIGNET POWER	34,560.00	
143	SINGHAL GAS AGENCY	9,641.40	17,700.00
144	SINGH ENGINEERING WORKS	6,592.00	
145	S.K. GOLDEN TRANSPORT CO.	70,912.94	57,732.01
146	SHRI RAM ELEVATOR COMPANY	10,800.00	
147	SMC CORPORATION (INDIA) PVT LTD	729,333.48	
148	SONIA ELECTRICALS	70,579.42	26,805.42
149	SONU	5,400.00	3,600.00
150	SPAN ASSOCIATES	118,000.00	83,780.00
151	SPRAYTECH SYSTEMS (INDIA) PVT. LTD.	58,858.40	49,173.50
152	SS ENTERPRISES (FBD)	41,600.00	
153	STAUBLI TEC SVSSTMS INDIA PVT LTD	27,214.34	
154	SUNIL KUMAR	15,000.00	7,500.00
155	SUPREME ELECTRICALS AND SWITCHGEARS INDIA PHIV	61,178.00	19,889.00
156	SUPREME ELECTRICAL & SWITCHGEAR		147,494.00
157	SURYA ENTERPRISES	251,126.40	251,126.40
158	SWASTIC WELDING PRODUCTS PVT.LTD.	16,479.00	1,003.00
159	SWASTIK HYDRAULIC SYSTEMS PVT.LTD	12,892.75	87,756.75
160	TAG AUTOMATION	433,098.08	508,485.08
161	Tcs and Associates Private Limited		9,158.86
162	TECHNO DROP ENGINEERS	39,412.00	14,467.00
163	TECHNO DROP ENGINEERS PVT LTD		17,794.00
164	The Standard Type Foundry Private Limited		9,531.00
165	The Truck Operators Goods Transport Union	77,910.00	33,286.50
166	TIMBER WORLD	76,978.92	
167	TAXES CONSULTANCY BUREAU	6,000.00	
168	TCI EXPRESS LTD	8,558.00	
169	UDIT COURIER AND CARGO	1,590.00	
170	UNIVERSAL ELECTRONIC AGENCIES	9,932.00	
171	VADO SOLUTIONS PRIVATE LIMITED		60,775.00
172	VARUN TECHNOLOGIES	1,649,100.34	51,743.00
173	VASHI ELECTRICALS PVT. LTD.	116,718.00	340,191.57
174	VIBHUTI ENTERPRISES	4,748.80	4,435.00
175	VINAYAK MARBLE SUPPLIERS	12,000.00	
176	VINDAL STEELS	11,529.00	
177	VINITEK INTERNATIONAL		3,982.50
178	VISION AUTOMATION & ENGINEERING SOLUTION	20,650.00	
179	VISION AUTOMATION & ROBOTIC SOLUTION	224,192.80	168,736.88
180	V S MANPOWER SERVICES	641,501.00	518,343.00
181	VTECH AUTOMATION	500,097.17	
182	WAZIR CHAND MALIK & CO	122,590.00	
183	YATIN FASTENERS (INDIA)		13,063.15

For GAYATRI AUTOMATION SYSTEMS PVT. LTD.

 DIRECTOR

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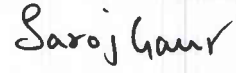
184	YADAV BUSINESS CENTER	1,450.00	
185	YADAV BLOWERS PRIVATE LIMITED	24,805.00	
186	ZEAL INDIA	43,896.00	
	Total	30,728,805.29	22,387,275.45

For GAYATRI AUTOMATION SYSTEMS PVT. LTD.



DIRECTOR

For GAYATRI AUTOMATION SYSTEMS PVT. LTD.



DIRECTOR



STATUTORY REMITTANCES

Sr. No.	Particulars	As at 31 March, 2022	As at 31 March, 2021
1	TCS PAYABLE		12,145.99
2	TDS PAYABLE	182,033.54	174,039.88
3	EPF PAYABLE	43,551.00	33,339.00
4	LWF PAYABLE	(9,989.00)	41,876.00
5	ESI PAYABLE	8,136.00	5,464.00
6	DST PAYABLE	(1,589,634.03)	393149.95
	Total	(1,365,902.49)	660014.82

ADVANCE TO PARTIES

Sr. No.	Particulars	As at 31 March, 2022	As at 31 March, 2021
1	4TIS ELEVATOR & ESCALATOR	325,000.00	
2	CAPITAL VEHICLES SALES LTD	12,778.00	
3	FANUC INDIA PVT. LTD	292,452.74	
4	GBS SYSTEMS AND SERVICES PRIVATE LIMITED	4,000.00	
5	HBR BUILDTECH	33,615.00	
6	LALIT KUMAR GUPTA	49,000.00	
7	NATIONAL INSURANCE CO.LTD.	12,678.32	
8	OM LOGISTICS LTD	99.19	
9	PAWAN STEEL CORPORATION	3,422.00	
10	R L SHARMA	14,000.00	
11	VIJAY PRATAF	6,425.00	
12	V-Trans(India) Ltd.	8,558.00	
13	WHEELSEYE LOGISTICS PRIVATE LIMITED	50,273.00	
14	HISASHI INDUSTRIES	-	23,600.00
15	NAVEEN GAUR	-	20,250.00
16	SHRI RAM ELEVATOR COMPANY	-	10,620.00
	Total	812,301.25	54,470.00

OTHER LIABILITIES

Sr. No.	Particulars	As at 31 March, 2022	As at 31 March, 2021
1	WAGES & SALARY PAYABLE	936,645.00	500,867.00
2	ELECTRICITY CHARGES PAYABLE	12,879.00	-
3	AUDIT FEES PAYABLE	58,600.00	119,000.00
4	STAFF IMPREST	(4,227.52)	1,075,116.06
5	IMPREST D.P. GAUR	-	-
6	DIRECTOR REMUNERATION PAYABLE	-	308,183.00
	Total	1,003,896.48	2,003,166.06

SECURITY DEPOSITS

Sr. No.	Particulars	As at 31 March, 2022	As at 31 March, 2021
4	BANK GUARANTEE AKA FDR	837,535.00	1,855,744.00
	Total	837,535.00	1,855,744.00

TRADE RECEIVABLES

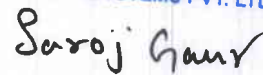
Sr. No.	Particulars	As at 31 March, 2022	As at 31 March, 2021
1	AIR INDIA ENGINEERING SERVICES LIMITED	12,000.00	360,000.00
2	AXLES INDIA LTD.	-	78,480.00
3	CNH INDUSTRIAL INDIA PVT LTD	411,356.34	411,356.34
4	CONTINENTAL ENGINES PRIVATE LIMITED	90,860.00	1,148,334.34
5	CRAFTSMAN AUTOMATION LIMITED PUNE UNIT-II	71,554.60	-
6	DANA ANAND INDIA PVT LTD- JODALLI	203,911.86	-
7	GODREJ & BOYCE MFG.CO.LTD	12,863.00	12,863.00

For GAYATRI AUTOMATION SYSTEMS PVT. LTD.



DIRECTOR

For GAYATRI AUTOMATION SYSTEMS PVT. LTD.



DIRECTOR



8	GROMAX AGRICULTURE EQUIPMENT LIMITED		10,795.20
9	HERO MOTOCORP LTD(ANDHRA PRADESH)		261,000.00
10	IMPERIAL AUTO INDUSTRIES LTD.	205,320.00	205,320.00
11	INTERNATIONAL TRACTORS LTD.	404,207.72	
12	JINDAL STAINLESS STEEL WAYS LTD.	14,908.00	14,908.00
13	KAPBROS ENGINEERING INDUSTRIES LTD.		19,236.00
14	LUMAX INDUSTRIES LTD.	497,760.32	497,760.32
15	MAHINDRA & MAHINDRA LTD JAIPUR	27,297.05	27,297.05
16	MAHINDRA & MAHINDRA LTD , MUMBAI	1,201,356.64	2,270,637.64
17	MAHINDRA & MAHINDRA LTD -ENDURANCE	457,500.00	
18	MAHINDRA & MAHINDRA LTD -NAGPUR	1,259,005.00	
19	MAHINDRA & MAHINDRA LTD -NASHIK	840,000.00	
20	MAHINDRA & MAHINDRA LTD -RAJKOT	934,303.00	
21	MAHINDRA & MAHINDRA LTD, SAWRAJ	531,869.77	241,014.27
22	MAHINDRA & MAHINDRA LTD (ZAHEERABAD)	288,500.00	217,400.00
23	MAHINDRA & MAHINDRA LTD (RUJDERPUR)	128,144.00	
24	MAIRK EXHAUST SYSTEMS LTD. UNIT -V	28,398.36	78,540.48
25	OKAYA & CO. INDIA PVT LTD (GUJRAT)		193,480.04
26	OKAYA & CO. INDIA PVT LTD (TAMILNADU)	1,507,035.68	1,572,088.78
27	PAHARPUR COOLING TOWERS LIMITED(VADODARA)	145,597.56	
28	RADHEY SHYAM SHARMA	280,000.00	279,000.00
29	RICO ALUMINIUM AND FERROUS AUTO COMPONENTS LIMITED	55,814.20	
30	RICO AUTO INDUSTRIES LIMITED(BHIWADI)		180,000.00
31	RICO AUTO INDUSTRIES LIMITED(TAMIL NADU)	679,934.92	
32	RICO AUTO INDUSTRIES LIMITED(BWL)		21,402.18
33	RICO AUTO INDUSTRIES LIMITED (HPDC) Gurgaon	53,547.90	1,843,602.53
34	RICO FLUIDTRONICS LTD		306,489.52
35	SIANSERA ENGINEERING PVT LTD	4,150.00	
36	SHIVAM AUTOTECH LIMITED(ROHTAK)	88,721.52	9,931.52
37	SHIVAM AUTOTECH LTD. (BANGALORE)	4,861.00	4,861.60
38	SHRIRAM PISTONS & RINGS LTD. (GHAZIABAD)	413,808.00	
39	SHRIRAM PISTONS & RINGS LTD. (BHIWADI)		115,858.01
40	SAMVARDHANA MOTHERSON AND COMPONENET PVT LTD	401,200.00	
41	SPICER INDIA PRIVATE LIMITED		744,665.70
42	SIDDAR TRADERS	40,983.60	
43	SUNDARAM FASTENERS LIMITED	5,813,697.07	1,279,431.65
44	SHARAJ ENGINES LIMITED	1,300,000.00	
45	TATA MOTORS LIMITED(GUJARAT)	455,748.90	
46	TAFE MOTORS & TRACTORS LTD (TMITL BHOPAL)		4,292,474.76
47	TATA HITACHI CONSTRUCTION MACHINERY COMPANY PVT LTD		132,775.06
48	TATA MOTORS LIMITED(JAMSHEDPUR)	9,168,646.22	3,241,056.07
49	TATA MOTORS LIMITED(LUCKNOW)	199,946.13	199,946.13
50	TATA MOTORS LIMITED(PUNE)	492,921.84	
51	TML DRIVE LINE LTD		1,107,181.39
52	TATA MOTORS PASSENGER VEHICLES LIMITED	1,561,955.67	
53	TRACTORS AND FARM EQUIPMENT LIMITED(CHENNAI)	32,053.41	32,053.41
54	TRACTORS AND FARM EQUIPMENT LIMITED(Doddaballapur)	1,621.50	28,978.64
55	VOIGENDE STAP ENGINEERING PRIVATE LIMITED		421,097.50
56	WHEELS INDIA LIMITED	35,419.44	35,419.44
57	INTERNATIONAL TRACTORS LTD.		(2,710,456.56)
58	MAHINDRA & MAHINDRA LTD -NAGPUR		(2,891,000.00)
59	MILSTONE GEARS (PVT.) LTD. UNIT-IV		(20,253.00)
60	SHRIRAM PISTONS & RINGS LTD.(GAZIYABAD)		(287,000.00)
	Total	30,363,780.22	15,988,427.01

ADVANCE FROM CUSTOMER

Sr. No.	Particulars	As at 31 March, 2022	As at 31 March, 2022
1	RICO AUTO INDUSTRIES LIMITED (BHIWADI)	355,368.00	
2	AXLES INDIA LTD.	1,071,520.00	
3	HERO MOTOCORP LTD-GGN	198,999.80	
4	SANDEN VIKAS INDIA PVT LTD	1,335,000.00	
5	SHRIRAM PISTONS & RINGS LTD.(BHIWADI)	73,092.59	
6	VOIGENDE STAP ENGINEERING PRIVATE LIMITED	4,270,161.50	
	Total	7,304,141.89	0.00

For GAYATRI AUTOMATION SYSTEMS PVT. LTD.

DIRECTOR

For GAYATRI AUTOMATION SYSTEMS PVT. LTD.

DIRECTOR



M/S GAYATRI AUTOMATION SYSTEMS PVT. LTD.
Notes forming part of the financial statements

Note 14 Revenue from operations

	Particulars	For the year ended	For the year ended
		31 March, 2022	31 March, 2021
(a)	Sale of products	150062090.58	100920833.04
	Add: Excise Duty	0.00	0.00
(b)	Sale of services(Packing charges received)	150062090.58	100920833.04
		0.00	0.00
(c)	Other operating revenues/ loss (from exchange fluctuations)	-	-
	Total	150062090.58	100920833.04

Note 15 Other income

	Particulars	For the year ended 31 March,	For the year ended 31 March,
		2022	2021
(a)	Interest income		
(b)	Other non-operating income (net of expenses directly attributable to such income)	439274.00	130765.37
	Total	439,274.00	130,765.37

For GAYATRI AUTOMATION SYSTEMS PVT. LTD.



[Signature]

DIRECTOR

For GAYATRI AUTOMATION SYSTEMS PVT. LTD.

[Signature]

DIRECTOR

M/S GAYATRI AUTOMATION SYSTEMS PVT. LTD.

Notes forming part of the financial statements

Note 16 Cost of materials consumed

Particulars	For the year ended	For the year ended
	31 March, 2022	31 March, 2021
Opening stock	10,062,087.27	4,678,410.00
Add: Purchases	88,375,087.63	67,766,694.89
	98,437,174.90	72,445,104.89
Less: Closing stock	10,000,100.00	10,062,087.27
Cost of material consumed	88,437,074.90	62,383,017.62

Note 17 Employee benefits expense

Particulars	For the year ended	For the year ended
	31 March, 2022	31 March, 2021
Salaries and wages	12,756,128.00	11,030,779.00
DA Allowance to Employees	143,387.00	126,458.00
ARREARS ON WAGES AND SALARY	-	-
ARREARS ON DIRECTOR REMUNERATION	-	-
Employer's Contributions to EPF	-	193,681.00
Employer's Contributions to ESIC	-	51,531.00
Food Allowance	-	-
Gratuity Expense	-	-
LEAVE ENCASHMENT	-	-
LWF-EMPLOYER	6,576.00	5,750.00
Staff welfare expenses	482,087.25	165,466.85
Total	13,388,178.25	11,573,665.85

Note 18 Finance costs

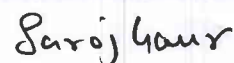
Particulars	For the year ended	For the year ended
	31 March, 2022	31 March, 2021
(a) Interest expense on:		
(i) Borrowings	1,095,872.83	586,243.83
(ii) Others		
- Interest on delayed / deferred payment of Goods and services Tax	0.00	400.00
- Interest on delayed / deferred payment of TDS	8,599.50	138.00
- Car Loan	99,984.00	141,093.00
- Bank Charges	32,920.83	507,779.26
- Others	633	
Total	1,238,010.16	1,235,654.09

For GAYATRI AUTOMATION SYSTEMS PVT. LTD.

For GAYATRI AUTOMATION SYSTEMS PVT. LTD.



DIRECTOR



DIRECTOR



M/S GAYATRI AUTOMATION SYSTEMS PVT. LTD.

Notes forming part of the financial statements
Note 20 OTHER EXPENSES

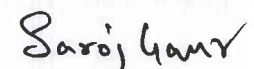
PARTICULARS	As at 31.03.2022 Amount (in Rs.)	As at 31.03.2021 Amount (in Rs.)
MANUFACTURING EXPENSES		
CARTAGE (INWARD)	932,864.29	356,385.72
CONSUMABLE STORES & TOOLS	2,441,424.73	215,232.90
MAN POWER SERVICE	3,263,290.00	5,736,899.00
RICKSHAW CHARGES	8,780.00	3,900.00
JOB WORK PAID	458,387.00	
PACKAGING & FORWARDING	495,880.00	
BCD CHARGES IMPORT	193,235.40	
SWS CHARGES IMPORT	19,323.60	
CUTTING AND PLATING CHARGES	332,080.00	
TOTAL (A)	13,145,265.02	6,312,417.62
ADMINISTRATIVE EXPENSES:		
AUDIT FEES	30,000.00	100,000.00
ACCOUNTING CHARGES	240,000.00	
BUSINESS PROMOTION EXPENSES	470,211.00	294,940.00
BAD DEBT	1,107,181.39	
CARTAGE (OUTWARD)	1,687,600.40	1,563,710.16
COMMISSIONING & INSTALLATION CHARGES	538,979.00	278,145.00
CONVEYANCE EXPENSES	3,883,306.89	1,272,820.00
CONSULTANCY CHARGES	82,900.00	
HOTEL EXPENSES	-	223,457.00
LOCAL TOUR & EXPENSES	-	1,010,591.22
DISCOUNTS & REBATE	4,842.72	540.50
DIWALI BONUS	-	690,081.50
FESTIVAL EXPENSE	1,280,796.00	29,380.00
FEES & SUBSCRIPTION	257,861.83	116,136.05
INSURANCE EXPENSES	157,012.47	179,870.94
FRIEGHT	-	6,150.56
FUEL EXPENSE	540,480.00	
Inaguration and Pooja Exp	-	143,860.00
INSTRUMATION & TESTING CHARGES	440,100.00	165,747.00
LEGAL CHARGES	71,365.11	28,162.00
OFFICE EXP.	579,266.55	305,331.77
PACKING EXP.	-	148,741.00
POSTAGE & STAMPS	168,233.00	115,601.87
PRINTING & STATIONARY	261,816.00	160,767.42
PROFESSIONAL TECHNICAL SERVICES	6,010,790.00	2,045,620.00
PROFESSIONAL AND CONSULTANCY CHARGES	601,500.00	233,480.00
POOJA EXPENSE	224,570.00	
MEDICAL EXPENSE	47,730.00	
REPAIR & MAINT A/C	503,961.92	4,250.00
MISCELLANEOUS EXP	3,871.00	
REPAIR & MAINTENANCE CAR	25,373.21	50,073.84
REPAIR & MAINTENANCE MACHINERY	298,239.96	58,155.34
REPAIR & MAINTENANCE ELECTRICAL	132,453.00	19,152.80
REPAIR & MAINTENANCE BUILDING	279,061.00	
REPAIR & SERVICE WITH GST	9,339.00	
REPAIR & MAINT COMPUTER	74,831.40	48,182.02
SHORT & EXCESS	7,301.79	372.45
SOFTWARE DEVELOPMENT CHARGES	-	219,000.00
TELEPHONE EXPENSES	198,399.34	268,002.37
WATER & SEVERAGE EXP.	221,226.00	48,682.00
VEHICLE REUNNING EXP	257,047.75	24,266.00
SERVICE CHARGE	54,738.00	
DIESEL EXPENSE	892,018.00	425,212.00
LOADING UNLOADING CHARGES	266,280.00	110,750.00
ELECTRICITY EXPENSES	817,538.00	588,138.00
UNIFORM EXPENSES	470,550.00	180,210.00
SALES TAX ASST YEAR 2015-16	-	32,591.00
ROUND OFF	54.31	3,704.46
TOTAL(B)	23,198,826.04	11,193,876.27
TOTAL (A+B)	36,344,091.06	17,506,293.89

For GAYATRI AUTOMATION SYSTEMS PVT. LTD.



DIRECTOR

For GAYATRI AUTOMATION SYSTEMS PVT. LTD.



DIRECTOR



M/S GAYATRI AUTOMATION SYSTEM PVT. LTD.

Notes forming part of the Financial Statements

SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS

1. COMPANY OVERVIEW

M/s Gayatri Automation System Pvt. Ltd. is a Company incorporated under the provision of Companies Act, 1956 on January, 08/2001 to carry on the business as engineer, develop, design, assemble, manufacture, produce, import, export, buy sell, operate, maintain, let on hire, and otherwise deal in all types of conveyors systems and industrial washing machines etc.

2. SIGNIFICANT ACCOUNTING POLICIES

2.1. ACCOUNTING CONVENTION

The Company follows mercantile system of accounting and recognizes income and expenditure on accrual basis unless otherwise disclosed by way of note.

These accounts have been prepared under the historical cost conventions, on accrual basis and on the accounting principles of a going concern.

Accounting policies unless specifically stated to be otherwise are consistent and are in consonance with generally accepted accounting principles.

The Accounting Standards and relevant guidelines notes issued by the Institute of Chartered Accountants of India and relevant provisions of the Companies Act, 1956.

2.2. FIXED ASSETS

Fixed assets are stated at cost, less accumulated depreciation. Direct costs are capitalized until fixed assets are ready for use. Capital work-in-progress comprises outstanding advances paid to acquire

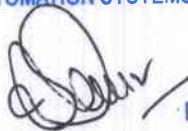
2.4. INVESTMENTS

Long term investments are valued at their acquisition cost. Any decline in the value of the investment,

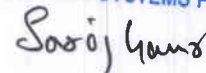
2.5. FOREIGN CURRENCY TRANSACTION

The transactions in foreign currency recorded at the exchange rate prevailing on the date of transaction. Monetary liability / assets on account of foreign currency are converted at the exchange rates prevailing as at the end of the year. Exchange differences are appropriately dealt within the profit and loss account.

For GAYATRI AUTOMATION SYSTEMS PVT. LTD.


DIRECTOR

For GAYATRI AUTOMATION SYSTEMS PVT. LTD.


DIRECTOR



2.6. DEPRECIATION/ AMORTIZATION

The Company provides depreciation on its fixed assets on written down value method as the rates as specified in Schedule II of the Companies Act, 2013 from the date of purchase.

2.7. TAXES ON INCOME

Current Tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of Income Tax Act, 1961.

2.8. USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles require management to make estimate and assumptions that affect the reported amount of assets and liabilities, the disclosure of contingent assets and liabilities on the date of financial statements and the result of operations during the reporting periods. Although these estimates are based upon management's knowledge of current events and actions, actual results could differ from those estimates and revisions, if any, are recognized in the current and the future period.

2.9 MISCELLANEOUS EXPENDITURE

There are no preliminary expense of the company

2.10 GRATUITY

The Company has no liability on the account of Gratuity.

2.11 ACCOUNTING STANDARD (AS) 22

Provision for Deferred Tax Assets/ Deferred Tax Liability has been created as per Accounting Standard Upto 31.03.2021

543,856

-30,536

For Financial Year 2021-22

513,320

2.11. RELATED PARTIES OF DISCLOSURES

This Standard is applied in reporting related party relationships and transactions between a reporting enterprise and its related parties. The illustrative disclosure format recommended by the ICAI as a part of General Clarification (GC) 2/2002 has been suitably modified to suit banks.

Items/Related Party	Parent (as per ownership or control)	Subsidiaries	Associates	Amount (in Thousands)		
				Key Management Personnel	Relatives of Key Management Personnel	Total
Rendering of Services				31,150.16	0.00	31,150.16

2.12. CONTINGENT LIABILITY

The Company creates provisions only when there is a present obligation as a result of past events and when reliable estimate of the amount of the obligation can be made. Contingent liability is disclosed

2.13. OTHER ACCOUNTING POLICIES

These are consistent with generally accepted accounting practices.

2.12. LOAN AND ADVANCE

Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person, that are: No Loans and Advances are granted

Type of Borrower	the nature of loan outstanding	Loans and Advances in the
Promoter	-	-
Directors	-	-
KMPs	-	-
Related Parties	-	-
Total	-	-

For GAYATRI AUTOMATION SYSTEMS PVT. LTD.

For GAYATRI AUTOMATION SYSTEMS PVT. LTD.



DIRECTOR

DIRECTOR

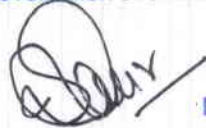
M/S GAYATRI AUTOMATION SYSTEMS PVT. LTD.

Notes forming part of the financial statements

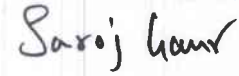
Note 23 TAX EXPENSES

PARTICULARS	As at 31.03.2022 Amount (in Rs.)	As at 31.03.2021 Amount (in Rs.)
CURRENT INCOME TAX	2,317,682.00	934,253.00
LESS:-EXCESS PROVISION OF I.TAX	-	-
ADD:-SHORT PROVISION OF I.TAX	-	-
	<u>2,317,682.00</u>	<u>934,253.00</u>

For GAYATRI AUTOMATION SYSTEMS PVT. LTD.


DIRECTOR

For GAYATRI AUTOMATION SYSTEMS PVT. LTD.


DIRECTOR



M/S GAYATRI AUTOMATION SYSTEMS PVT. LTD.

KEY FINANCIAL RATIOS

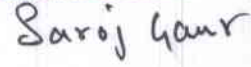
S.No	RATIOS	Quantity	FY 2021-22	FY 2020-21	Change
1	Current Ratio	in times	1.121	1.277	-12.18
2	Debt Equity Ratio	in times	1.403	1.472	-4.70
3	Debt Service Coverage Ra	in times	0.406	0.770	-47.31
4	Return on Equity Ratio	in times	0.280	0.296	-5.41
5	Inventory Turnover Ratio	in times	8.844	6.200	42.64
6	Trade Receivable Turnove	in times	4.942	6.312	-21.70
7	Trade Payable Turnover Ra	in times	2.676	3.027	-4.99
8	Net Capital Turnover Rati	in times	32.881	14.559	125.85
9	Net Profit Ratio	%	5.993	6.444	-7.01

For GAYATRI AUTOMATION SYSTEMS PVT. LTD.



DIRECTOR

For GAYATRI AUTOMATION SYSTEMS PVT. LTD.



DIRECTOR



3. Trade Payables

Amount (in Thousands)

Sl. No.	Particulars	As at 31.03.2022				Total
		Outstanding for following periods from due date of payment				
		Less than 1 Year	1-2 Year	2-3 Year	More Than 3 Years	
i	MSME	-	-	-	-	-
ii	Others	30,042.59	0.00	-	686.21	30,728.81
iii	Disputed dues-MSME	-	-	-	-	-
iv	Disputed dues- Others	-	-	-	-	-
	Total	30,042.59	0.00	-	686.21	30,728.81

(L) Trade Receivables

Amount (in Thousands)

Sl. No.	Particulars	As at 31.03.2022					Total
		Outstanding for following periods from due date of payment					
		Less than 6 Months	6 Months-1 Year	1-2 Year	2-3 Year	More Than 3 Years	
i	Undisputed Trade Receiv	27,417.68	12.00	424.22	1,507.04	1,002.85	30,363.78
ii	Undisputed Trade Receiv	-	-	-	-	-	-
iii	Disputed Trade Receiv	-	-	-	-	-	-
iv	Disputed Trade Receiv	-	-	-	-	-	-
	Total	27,417.68	12,000.00	424.22	1,507.04	1,002.85	30,363.78

For GAYATRI AUTOMATION SYSTEMS PVT. LTD.

For GAYATRI AUTOMATION SYSTEMS PVT. LTD.



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DIRECTOR

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DIRECTOR