

## INDEPENDENT AUDITORS' REPORT

To the Members of  
**GLOBE DETECTIVE AGENCY PRIVATE LIMITED**

### Report on the Audit of the Standalone Financial Statements

#### Opinion

1. We have audited the accompanying financial statements of **Globe Detective Agency Private Limited** which comprise the balance sheet as at 31st March 2023, and the statement of Profit and Loss for the year then ended, Cash Flow Statement for the Year ended and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by 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 March 31, 2023, and Profit for the year ended on that date.

#### Basis for Opinion

3. 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 thereunder, 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 on the standalone financial statements.

#### Information Other than the Standalone Financial Statements and Auditor's Report thereon

4. The Company's Board of Directors is responsible for the other information. The other information comprises of the information included in the Director's report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

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



## **Responsibilities of Management and those changed with Governance for the Standalone Financial Statements**

5. The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance and Cash Flow 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 of the assets of the Company and 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 records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.
6. 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.
7. Those Board of Directors are also responsible for overseeing the company's financial reporting process.

## **Auditor's Responsibilities for the Audit of the Financial Statements**

8. 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 Standards on Auditing (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.
9. As part of an audit in accordance with Standards on Auditing (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 Act, 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.
  - 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.
10. 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.
11. 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**

12. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "Annexure A" a statement on the matters Specified in paragraphs 3 and 4 of the Order.
13. With respect to the adequacy of the internal financial controls with reference to standalone financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls with reference to standalone financial statements.
14. 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 including Statement of Cash Flow dealt with by this Report are in agreement with the books of account.
  - d) In our opinion, the aforesaid standalone 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, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2023 from being appointed as a director in terms of Section 164 (2) of the Act.
- f) With respect to the adequacy of internal financial controls over financial reporting of the Company and the operating effectiveness of such controls.
- g) 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:
- i. The Company does not have any pending litigations which would impact on its financial position in its financial statements.
  - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
  - iii. There were no amounts which were 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, 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 entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, 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, 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, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- Based on the audit procedures performed that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e) contain any material misstatement.
- v. During the year company has neither paid any interim dividend nor proposed any final dividend.



- vi. Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 for maintaining books of account using accounting software which has a feature of recording audit trail (edit log) facility is applicable to the Company with effect from April 1, 2023, and accordingly, reporting under Rule 11(g) of Companies (Audit and Auditors) Rules, 2014 is not applicable for the financial year ended March 31, 2023.

For **Sekhri & Associates**  
**Chartered Accountants**  
*Firm Registration No. 018322N*



**H.L. Sekhri**  
Partner  
*Membership No. 015874*

**UDIN : 23015874BGYGPT6956**

**Place : New Delhi**  
**Date : 04/09/2023**

## ANNEXURE 'A' TO INDEPENDENT AUDITORS' REPORT

The Annexure referred to in our Independent Auditors' Report to the members of **Globe Detective Agency Private Limited** on the accounts of the company for the year ended 31st March, 2023.

On the basis of such checks as we considered appropriate and according to the information and explanations given to us during the course of our audit, we report that:

- (i) (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of property, plant and equipment ('PPE') and relevant details of right of use asset.  
(B) The Company has maintained proper records showing full particulars of intangible assets.
- (b) The company has a regular program of physical verification of its PPE and right of use assets that are verified in a phase manner over a period. This, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. According to the information and explanation given to us, no material discrepancies were noticed on such verification.
- (c) The title deeds of all the immovable properties (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) are held in the name of the Company.
- (d) The Company has not revalued its Property, Plant and Equipment and Right of Use assets or intangible assets during the year.
- (e) No proceedings have been initiated or are pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) (as amended in 2016) and rules made thereunder. Accordingly, reporting under clause 3(i)(e) of the Order is not applicable to the Company.
- (ii) (a) As explained to us, the inventory has been physically verified during the year at reasonable intervals by the Management. The Company's management, however, conducted physical verification of inventories on dates other than the date of financial statements but prior to the date of the board meeting to be held for the purpose of adopting the financial results at certain locations and has made available the documents in confirmation thereof. In our opinion, the frequency of verification is reasonable having regard to nature & size of the company and no material discrepancies were noticed in physical verification.
- (b) The Company has not been sanctioned working capital limits in excess of Rs. five crores in aggregate from banks or financial institutions during any point of time of the year on the basis of security of current assets. Accordingly, the requirement to report on clause 3(ii)(b) of the Order is not applicable to the Company.
- (iii) The Company has not granted any loan, secured or unsecured to companies, firms, Limited Liability Partnerships (LLPs) or other parties covered in the register maintained under Section 189 of the Act. Accordingly, the provisions of clauses 3(iii)(a), 3(iii)(b) and 3(iii)(c) of the Order are not applicable.



- (iv) In our opinion, the Company has complied with the provisions of Section 186 in respect of investments. Further, in our opinion, the Company has not entered into any transaction covered under Section 185 and Section 186 of the Act in respect of loans, guarantees and security.
- (v) In our opinion, the Company has not accepted any deposits within the meaning of Sections 73 to 76 of the Act and the Companies (Acceptance of Deposits) Rules, 2014 (as amended). Accordingly, the provisions of clause 3(v) of the Order are not applicable.
- (vi) The Central Government has not specified maintenance of cost records under sub-section (1) of section 148 of the Act, in respect of Company's products/business activity. Accordingly, reporting under clause 3(vi) of the Order is not applicable.
- (vii) In respect of Statutory dues :
- (a) In our opinion, and according to the information and explanations given to us, undisputed statutory dues including goods and services tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues, as applicable, have generally been regularly deposited with the appropriate authorities by the Company, though there have been slight delays in a few cases. Further, no undisputed amounts payable in respect thereof were outstanding at the year-end for a period of more than six months from the date they became payable.
- (b) According to the information and explanations given to us, there are no statutory dues referred in sub-clause (a) which have not been deposited with the appropriate authorities on account of any dispute.
- (viii) According to the information and explanations given to us, no transactions were surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961) which have not been recorded in the books of accounts.
- (ix) (a) According to the information and explanations given to us, the Company has not defaulted in repayment of loans or other borrowings to any lender or in the payment of interest thereon.
- (b) According to the information and explanations given and representation received from the management of the Company, and on the basis of our audit procedures, we report that the Company has not been declared a willful defaulter by any bank or financial institution or other lender.
- (c) In our opinion and according to the information and explanations given to us, money raised by way of term loans (vehicle loans) were applied for the purposes for which these were obtained



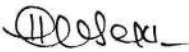
- (d) According to the information and explanations given to us, the company did not raise any funds during the year hence, the requirement to report on clause (ix)(d) of the order is not applicable to the company.
- (e) According to the information and explanations given to us and on an overall examination 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) According to the information and explanations given to us, the Company has not raised any loans during the year on the pledge of securities held in its (subsidiaries, joint ventures or associate companies).
- (x) (a) The Company did not raise moneys by way of initial public offer or further public offer (including debt instruments). Accordingly, reporting under clause 3(x)(a) of the Order is not applicable to the Company.
- (b) According to the information and explanations given to us, the Company has not made any preferential allotment or private placement of shares or (fully, partially or optionally) convertible debentures during the year. Accordingly, reporting under clause 3(x)(b) of the Order is not applicable to the Company.
- (xi)(a) To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company or on the Company has been noticed or reported during the period covered by our audit.
- (b) No report under section 143(12) of the Act has been filed with the Central Government for the period covered by our audit.
- (c) According to the information and explanations given to us including the representation made to us by the management of the Company, there are no whistle-blower complaints received by the Company during the year.
- (xii) The Company is not a Nidhi Company and the Nidhi Rules, 2014 are not applicable to it. Accordingly, reporting under clause 3(xii) of the Order is not applicable to the Company.
- (xiii) In our opinion all transactions with the related parties are in compliance with Sections 177 and 188 of Act, where applicable, and the requisite details have been disclosed in the financial statements etc.
- (xiv) According to the information and explanations given to us, the Company is not required to have an internal audit system under section 138 of the Act and consequently, does not have an internal audit system. Accordingly, reporting under clause 3(xiv) of the Order is not applicable to the Company.
- (xv) According to the information and explanation given to us, the Company has not entered into any non-cash transactions with its directors or persons connected with them and accordingly, provisions of section 192 of the Act are 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. Accordingly, reporting under clause 3(xvi) of the Order is not applicable to the Company.





- (xvii) The Company has not incurred any cash losses in the current and immediately preceding financial year.
- (xviii) There has been no resignation of the statutory auditors during the year. Accordingly, reporting under clause 3(viii) of the Order is not applicable to the Company.
- (xix) On the basis of the financial ratios, 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 causes 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) According to the information and explanations given to us, the Company has fulfilled the criteria as specified under section 135(1) of the Act read with the Companies (Corporate Social Responsibility Policy) Rules, 2014 and according reporting under clause (xx) of the Order is to referred Note 33 of the Financial Statement of the Company.
- (a) No amount remaining unspent to transfer to a Fund specified in Schedule VII to the Companies Act within a period of six months of the expiry of the financial year in compliance with second proviso to sub-section (5) of section 135 of the said Act;
- (b) No amount remaining unspent under sub-section (5) of section 135 of the Companies Act, pursuant to any ongoing project, has been transferred to special account in compliance with the provision of sub-section (6) of section 135 of the said Act;
- (xxi) The reporting under clause (xxi) is not applicable in respect of audit of financial statements of the Company. Accordingly, no comment has been included in respect of said clause under this report.

For **Sekhri & Associates**  
**Chartered Accountants**  
Firm Registration No. 018322N



**H.L. Sekhri**  
Partner  
Membership No. 015874



UDIN: 23015874BGYGPT6956

Place: New Delhi

Date: 04/09/2023

## ANNEXURE 'B' TO INDEPENDENT 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 **Globe Detective Agency Private Limited** as of March 31, 2023 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

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

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

#### Auditors' Responsibility

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

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

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

#### 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



- (i) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
- (ii) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and
- (iii) Provide reasonable assurance regarding prevention or timely detection of unauthorised 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 with reference to Standalone Financial Statements**

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 Holding Company and its subsidiary company, which are companies incorporated in India, have, 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 31 March 2023, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

**For Sekhri & Associates**

**Chartered Accountants**

*Firm Registration No. 018322N*



**H.L. Sekhri**

Partner

*Membership No. 015874*



**UDIN : 23015874BGYGPT6956**

**Place : New Delhi**

**Date : 04/09/2023**

**GLOBE DETECTIVE AGENCY PRIVATE LIMITED**  
**BALANCE SHEET AS AT 31ST MARCH, 2023**

Figures in (₹)

Particulars	Note	As at 31.03.2023	As at 31.03.2022
<b>I. EQUITY AND LIABILITIES</b>			
<b>1 Shareholders' Funds</b>			
(a) Share Capital	2	8,417,700	8,417,700
(b) Reserves and Surplus	3	1,222,813,727	862,084,397
<b>2 Non-Current Liabilities</b>			
(a) Long-term Borrowings	4	1,650,217	122,474
(b) Deferred Tax Liabilities (Net)	12	-	-
(c) Other Long-term Liabilities	5	8,418,074	8,018,074
<b>3 Current Liabilities</b>			
(a) Short-term Borrowings	6	-	-
(b) Trade Payables	7	30,672,451	17,182,424
(c) Other Current Liabilities	8	86,760,059	73,218,746
(d) Short-term Provisions	9	-	6,327,468
<b>TOTAL</b>		<b>1,358,732,228</b>	<b>975,371,283</b>
<b>II. ASSETS</b>			
<b>1 Non-Current Assets</b>			
(a) Property, Plant and Equipment and Intangible Assets	10		
(i) Property, Plant and Equipment		19,760,589	16,780,074
(ii) Intangible Assets		510,000	510,000
(b) Non-Current Investments	11	862,402,183	450,074,500
(c) Deferred Tax Assets (Net)	12	24,606,775	20,473,505
(d) Long-term Loans and Advances	13	13,700,442	8,384,007
(e) Other Long term Asset	14	18,039,634	-
<b>2 Current Assets</b>			
(a) Inventories	15	7,910,237	5,707,330
(b) Trade Receivables	16	266,765,731	294,040,689
(c) Cash and Cash Equivalents	17	94,017,039	91,748,040
(d) Short-term Loans and Advances	18	46,810,243	84,893,547
(e) Other Current Assets	19	4,209,355	2,759,591
<b>TOTAL</b>		<b>1,358,732,228</b>	<b>975,371,283</b>

Significant Accounting Policies

1

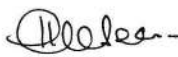
The accompanying Notes form an integral part of the Financial Statements

As per our report of even date attached

For Sekhri & Associates

Chartered Accountants

FRNo.: 018322N



**H.L. Sekhri**

Partner

M.No : 015874

UDIN: 23015874BG4GPT6956

Place: New Delhi

Date: 04/09/2023



For and on Behalf of Board of Directors

Globe Detective Agency Private Limited



**Puneet Kumar**

Director

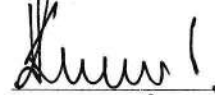
DIN: 00229794



**Renu Kumar**

Director

DIN : 09448455



**Sachit Kumar**

Managing Director

DIN: 00229679

**GLOBE DETECTIVE AGENCY PRIVATE LIMITED**  
**STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH, 2023**

Figures in ₹

Particulars	Note	For the year ended 31st March, 2023	For the year ended 31st March, 2022
<b>INCOME</b>			
Revenue From Operations	20	1,400,364,220	1,082,670,918
Other Income	21	46,864,302	16,787,890
<b>Total Income</b>		<b>1,447,228,522</b>	<b>1,099,458,808</b>
<b>EXPENDITURE</b>			
Purchase of Raw Material & Stock in Trade	22	111,623,448	44,148,599
Change in Inventory of Traded Goods	23	(2,202,908)	-1,436,533
Operating Expenses:			
-Security Services Division	24	361,152,915	309,320,544
-House Keeping Services	25	7,368,543	5,594,104
Employee Benefits Expense	26	238,835,224	234,208,985
Finance Costs	27	190,513	721,058
Depreciation and Amortization Expense	28	4,624,386	4,182,886
Property Tax & Maintainance	29	882,172	722,164
Other Expenses	30	255,300,984	214,936,403
<b>Total Expenses</b>		<b>977,775,277</b>	<b>812,398,211</b>
<b>Profit Before Exceptional and Extraordinary Items and Tax</b>		<b>469,453,245</b>	<b>287,060,597</b>
Add(Less) : Exceptional Items		-	-
<b>Profit before Extraordinary Items and Tax</b>		<b>469,453,245</b>	<b>287,060,597</b>
Add(Less) : Extraordinary Items		-	-
<b>Profit Before Tax</b>		<b>469,453,245</b>	<b>287,060,597</b>
Tax Expense:			
(1) Current tax		130,000,000	75,000,000
(2) Deferred tax	12	(4,133,271)	(6,070,685)
<b>Profit(Loss) for the period from Continuing Operations</b>		<b>343,586,515</b>	<b>218,131,282</b>
Profit(Loss) from Discontinuing Operations		-	-
<b>Profit(Loss) for the Period</b>		<b>343,586,515</b>	<b>218,131,282</b>
<b>Earnings Per Equity Share:</b>	31		
(1) Basic		4,081.71	2,591.34
(2) Diluted		4,081.71	2,591.34

Significant Accounting Policies

1

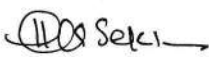
The accompanying Notes form an integral part of the Financial Statements

As per our report of even date attached

For **Sekhri & Associates**

Chartered Accountants

FRNo.: 018322N

 Sekhri



**H.L.Sekhri**

Partner

M.No :015874

UDIN: 23015874BG4YGPT6956

Place: New Delhi

Date: 04/09/2023

For and on Behalf of Board of Directors

**Globe Detective Agency Private Limited**



**Puneet Kumar**

Director

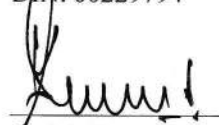
DIN: 00229794



**Renu Kumar**

Director

DIN : 09448455



**Sachit Kumar**

Managing Director

DIN: 00229679

GLOBE DETECTIVE AGENCY PRIVATE LIMITED  
CASH FLOW STATEMENT FOR THE YEAR ENDED ON 31ST MARCH, 2023

Figures in ₹

Particulars	For the year ended 31st March, 2023	For the year ended 31st March, 2022
<b>A. Cash flow from operating activities</b>		
Profit / (Loss) before tax	469,453,245	287,060,597
<i>Adjustments for:</i>		
Depreciation and amortisation expense	4,624,386	4,182,886
(Profit) / loss on sale / write off of assets	(542,495)	(637,067)
(Profit) / loss on sale of Investments	(16,169,602)	(3,283,130)
Finance costs	190,513	721,058
Interest income	(3,875,994)	(2,216,153)
Dividend income	(391,196)	(12,600)
Rental income from investment properties	(12,300,000)	(9,237,600)
<b>Operating profit / (loss) before working capital changes</b>	<b>440,988,856</b>	<b>276,577,992</b>
<i>Changes in working capital:</i>		
<i>Adjustments for (increase) / decrease in operating assets:</i>		
Inventories	(2,202,908)	(1,436,533)
Trade receivables	27,274,958	(50,435,148)
loans and advances	32,766,869	(46,641,428)
Other current assets	(1,449,764)	2,320,946
<i>Adjustments for increase / (decrease) in operating liabilities:</i>		
Trade payables	13,490,026	8,396,070
Short Term Provisions	(6,327,468)	1,236,513
Other current liabilities	14,725,781	8,842,143
<b>Cash generated from operations</b>	<b>519,266,351</b>	<b>198,860,555</b>
Net Income Tax (Paid) / refunds	(132,081,287)	(86,298,600)
<b>Net cash flow from / (used in) operating activities (A)</b>	<b>387,185,065</b>	<b>112,561,955</b>
<b>B. Cash flow from investing activities</b>		
Capital expenditure on fixed assets, including capital advances	(7,748,796)	(2,845,352)
Proceeds from sale of fixed assets	686,389	776,579
Purchase of long-term investments	(412,327,683)	(88,044,216)
Profit on Sale of long-term investments	16,169,602	3,283,130
Interest received	3,875,994	2,216,153
Dividend received	391,196	12,600
Rental income from investment properties	12,300,000	9,237,600
<b>Net cash flow from / (used in) investing activities (B)</b>	<b>(386,653,297)</b>	<b>(75,363,505)</b>
<b>C. Cash flow from financing activities</b>		
Proceed/(Repayment) of long-term borrowings	1,527,743	(1,012,777)
Repayment of other short-term borrowings	-	(7,387,223)
Finance costs	(190,513)	(721,058)
Other Long Term Liabilities	400,000	32,653
<b>Net cash flow from / (used in) financing activities (C)</b>	<b>1,737,230</b>	<b>(9,088,406)</b>
<b>Net increase / (decrease) in Cash and cash equivalents (A+B+C)</b>	<b>2,268,998</b>	<b>28,110,044</b>
Cash and cash equivalents at the beginning of the year	91,748,040	63,637,996
<b>Cash and cash equivalents at the end of the year</b>	<b>94,017,039</b>	<b>91,748,040</b>


As per our report of even date attached  
For **Sekhri & Associates**  
Chartered Accountants  
Firm Registration No. 018322N

  
**H.L. Sekhri**  
Partner  
Membership No. 015874  
UDIN : 23015874BGYGPT6956




Place: New Delhi  
Date : 04/09/2023

For and on Behalf of Board of Directors  
**Globe Detective Agency Private Limited**



**Puneet Kumar**  
Director  
DIN: 00229794

  
**Sachit Kumar**  
Managing Director  
DIN: 00229679

  
**Renu Kumar**  
Director  
DIN : 09448455

## NOTES FORMING PART OF FINANCIAL STATEMENTS

### 1. SIGNIFICANT ACCOUNTING POLICIES

#### 1. Basis of accounting and preparation of financial statements:

These Financial statements have been prepared in accordance with the Indian Generally Accepted Accounting Principles ("Indian GAAP") to comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013 ("Act") read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Act (to the extent notified). The financial statements have been prepared and presented under the historical cost convention on the accrual basis of accounting. The management evaluates all the recently issued or revised Accounting Standards on an ongoing basis.

#### *Use of Estimates*

The preparation of the financial statements in conformity with GAAP requires the Management to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to contingent assets and liabilities as at the date of financial statements and reported amounts of income and expenses during the period. Actual results could differ from the estimates. Any revision to accounting estimates is recognised prospectively in current and future periods.

#### 2. Valuation of Inventories

Inventories are valued at Cost.

Raw Material and WIP are valued at Cost.

#### 3. Depreciation Accounting

Depreciation has been provided on the Written Down Value Method over the useful lives of the assets as prescribed under Schedule-II of the Companies Act, 2013. Depreciation on additions/ deletions to fixed assets is provided on pro-rata basis from/to the date of addition/deletion.

#### 4. Revenue Recognition

The Company follows mercantile system of accounting and recognizes income & expenditure on accrual basis. The revenue and expenditure are accounted on a going concern basis in case of investigation services. Revenue is recognized to the extent that is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

Dividend Income is recognized when the shareholders' right to receive payment is established by the balance sheet date.

#### 5. Accounting for Fixed Assets

##### *Tangible Assets:*

Property Plant & Equipment and intangible assets are stated at actual cost less accumulated depreciation and net of impairment. The actual cost capitalized includes material cost, freight, installment cost, duties and taxes, eligible borrowing costs and other incidental expenses incurred during the construction/ installation stage.



Renu Kumar (Signature)

Depreciable amount for assets is the cost of an asset, or other amount substituted for cost, less its estimated residual value. Depreciation on Property, Plant & equipment including assets taken on lease, other than freehold land is charged based on straight line method on an estimated useful life as prescribed in Schedule II to the Companies Act, 2013.

The estimated useful lives and residual values of the Property, Plant & Equipment and intangible assets are reviewed at the end of each reporting period, with the effect of any changes in estimate accounted for on a prospective basis.

Assets costing upto Rs. 5,000 are fully depreciated in the year of purchase except when they are part of larger capital investment programme.

An item of Property, Plant & Equipment and intangible assets is derecognized upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising on the disposal or retirement of an item of Property, Plant & Equipment and intangible assets are determined as the difference between the sales proceeds and the carrying amount of the asset and is recognized in the profit or loss.

*Intangible Assets:*

Intangible assets are carried at cost less accumulated amortization and impairment losses, if any. The cost of an intangible asset comprises its purchase price, including any import duties and other taxes (other than those subsequently recoverable from the taxing authorities), and any directly attributable expenditure on making the asset ready for its intended use and net of any trade discounts and rebates. Subsequent expenditure on an intangible asset after its purchase / completion is recognised as an expense when incurred unless it is probable that such expenditure will enable the asset to generate future economic benefits in excess of its originally assessed standards of performance and such expenditure can be measured and attributed to the asset reliably, in which case such expenditure is added to the cost of the asset.

**6. Foreign Currency transactions**

i) Initial Recognition

Foreign currency transactions are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

ii) Conversion

Foreign currency monetary items are reported using the closing rate. Non-monetary items which are carried in terms of historical cost denominated in a foreign currency are reported using the exchange rate at the date of the transaction.

iii) Exchange Differences

Exchange differences arising on the settlement of monetary items or on reporting company's monetary items at rates different from those at which they were initially recorded during the year, or reported in previous financial statements, are recognized as income or as expenses in the year in which they arise.

**7. Accounting for Taxes on Income:**

Current tax is determined as the amount of Income Tax Payable in accordance with the provisions of Income Tax Act, 1961.



Renu Kumar [Signature] [Signature]



Deferred tax is considered subject to consideration of prudence as specified in Para 15 of Accounting Standard 22, 'Accounting for Taxes on Income' issued by the Institute of Chartered Accountants of India on timing differences being differences between taxable income and accounting income which originate in one period and are capable of reversal in one or more subsequent periods, to the extent the timing differences are expected to crystalize.

## 8. Investments

Investments that are readily realizable and intended to be held for not more than a year are classified as current investments. All other investments are classified as long-term investments. Current investments are carried at lower of cost and fair value determined on an individual investment basis. Long-term investments are carried at cost. However, provision for diminution in value is made to recognize a decline other than temporary in the value of the investments. Similarly, Land & Building used for other than business purpose shown under Investments.

## 9. Provisions and Contingencies:

The company recognizes a provision when there is a present obligation as a result of a past event that probable requires an outflow of resources and a reliable estimate can be made of the amount of obligation. A disclosure for contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not require an outflow of resources.

Contingent assets are not recognized in the financial statements. However, contingent assets are assessed continually and if it is virtually certain that an economic benefit will arise, the asset and related income are recognized in the period in which the change occurs.

The details of the same (if any) are given in the Note on Contingent Liabilities and Commitments.

## 10. Accounting for Retirement Benefits

The Company has provided for its employees benefits as per AS 15, as under:

- 1) Retirement benefits in the form of Provident Fund are charged to Profit and Loss account for the year when the contribution to the fund is due.
  - 2) Gratuity liability are non-contributory defined benefit obligation and are provided for on the basis of an actuarial valuation on projected unit credit method made at the end of each financial year.
  - 3) Bonus is provided to eligible staff members as per Bonus Act.
11. In the opinion of the Board of Directors, Current Assets and Loans and Advances appearing in the accounts of the Company have realizable value in ordinary course of business, which in the aggregate is not less than the value stated therein.
12. No Provision for taxation has been created during the year, since the tax payable is adjusted with "Balance with Revenue Authorities".



Renu Kumar

A handwritten signature in blue ink, appearing to be 'Renu Kumar', written over the printed name.

A second handwritten signature in blue ink, appearing to be 'Renu Kumar', written over the printed name.

## 2 SHARE CAPITAL

Particulars	As at 31st March, 2023		As at 31st March, 2022	
	Number	(₹)	Number	(₹)
<b>Authorised</b>				
Equity Shares of Rs.100/- each	200,000	20,000,000	200,000	20,000,000
<b>Issued</b>				
Equity Shares of Rs.100/- each	84,177	8,417,700	84,177	8,417,700
<b>Subscribed &amp; fully Paid up</b>				
Equity Shares of ₹ 100/- each fully paid	84,177	8,417,700	84,177	8,417,700
<b>Total</b>	<b>84,177</b>	<b>8,417,700</b>	<b>84,177</b>	<b>8,417,700</b>

### 2.1 Details of shares held by each shareholder holding more than 5% shares

Name of Shareholder	As at 31st March, 2023		As at 31st March, 2022	
	No of Equity shares held	% of Holding	No of Equity shares held	% of Holding
Mrs.Santosh Kumar	-	-	21,042	25.00%
Mrs. Renu Kumar	28,058	33.33%	21,044	25.00%
Mr. Sachit Kumar	28,055	33.33%	21,041	25.00%
Mr. Puneet Kumar	27,954	33.21%	20,940	24.88%

### 2.2 Reconciliation of the shares outstanding

Particulars	Equity Shares	
	Number	(₹)
Shares outstanding at the beginning of the year	84,177	8,417,700
Shares Issued during the year	-	-
Shares bought back during the year	-	-
Shares outstanding at the end of the year	<b>84,177</b>	<b>8,417,700</b>

(As per the records of the Company, including its register of shareholders / members and other declarations received from shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownership of shares.)

### 2.3 Details of shares held by the promoters in the company.

Name of Shareholder	As at 31st March, 2023			As at 31st March, 2022		
	No of Equity shares held	% of Holding	% Change during the year	No of Equity shares held	% of Holding	% Change during the year
Mrs.Santosh Kumar	-	0.00%	-100.00%	21,042	25.00%	0.00%
Mrs Renu Kumar	28,058	33.33%	33.33%	21,044	25.00%	100.00%
Mr. Sachit Kumar	28,055	33.33%	33.33%	21,041	25.00%	0.00%
Mr. Puneet Kumar	27,954	33.21%	33.50%	20,940	24.88%	0.00%

## 3 RESERVES AND SURPLUS

Particulars	As at 31st March, 2023	As at 31st March, 2022
<b>a. Other Reserves</b>		
<i>(i) General Reserve</i>		
Opening Balance	19,051,537	19,051,537
(+) Current Year Transfer	-	-
Closing Balance	<b>19,051,537</b>	<b>19,051,537</b>
<b>b. Surplus ( Statement of Profit and Loss)</b>		
Opening balance	843,032,860	636,200,177
(+) Net Profit (Net Loss) For the current year	343,586,515	218,131,282
(+) Earlier Years Employee benefit Liabilities*	18,039,634	-
(+) Unpaid bonus disallowed	645,460	-
(+) Unpaid PF/ESI disallowed	539,007	-
(+/-) Taxes/Refund of earlier years	(2,081,287)	(11,298,600)
	<b>1,203,762,190</b>	<b>843,032,860</b>
<b>Total</b>	<b>1,222,813,727</b>	<b>862,084,397</b>

\* Refer Note 36



Renu Kumar

*[Handwritten signature]*

## 4 LONG TERM BORROWING

Figures in ₹

Particulars	As at 31st March, 2023	As at 31st March, 2022
<b>Secured Loan</b>		
- Vehicle Loans From Bank	1,650,217	122,474
<b>Total</b>	<b>1,650,217</b>	<b>122,474</b>

## TERMS OF SECURED LOAN

Particulars	Terms of Repayment			As at March , 2023		As at March , 2022	
	Maturity Date	Installments Due	Rate of Interest	Secured	Unsecured	Secured	Unsecured
<b>Vehicle Loans From Banks and Financial Institutions</b>							
<i>Secured against hypothecation of vehicle</i>							
Canara Bank- Kolkata	Dec-23	9	9.20%	118,931		204,648	
Canara Bank-Banglore	NA	NA	NA	-		12,840	
HDFC Bank- Mumbai	NA	NA	NA	-		936,271	
Union Bank- Baroda	Apr-30	72	7.50%	936,000		-	
Canara Bank-Banglore	Sep-25	30	9.70%	1,277,343		-	
				<b>2,332,274</b>		<b>1,153,759</b>	
<i>Less: Current Maturity of Long Term Debts to be included in Other Current Liabilities</i>							
Canara Bank- Kolkata	Dec-23	9	9.20%	118,931		85,780	
Canara Bank-Banglore	NA	NA	NA	-		12,840	
HDFC Bank- Mumbai	NA	NA	NA	-		932,665	
Union Bank- Baroda	Apr-30	12	7.50%	104,104		-	
Canara Bank-Banglore	Sep-25	12	9.70%	459,022		-	
				<b>682,057</b>		<b>1,031,285</b>	
<b>Amount to be included in Long Term Borrowings</b>				<b>1,650,217</b>		<b>122,474</b>	



Renu Kumar

Figures in ₹

5 OTHER LONG TERM LIABILITIES

Particulars	As at 31st March, 2023	As at 31st March, 2022
Unsecured		
(a) Security Deposits		
- From Tenants	8,215,001	7,815,001
- From Clients	203,073	203,073
<b>Total</b>	<b>8,418,074</b>	<b>8,018,074</b>

6 SHORT TERM BORROWINGS

Particulars	As at 31st March, 2023	As at 31st March, 2022
Secured		
(a) Loans Repayable on Demand		
- From Banks ( Cash Credit Facility )	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

(Bank CC Limit is secured against stock of Electronic Division and Building No. 9F, Bammisandra Industrial Area, Bangalore)

7 TRADE PAYABLE

Particulars	As at 31st March, 2023	As at 31st March, 2022
Trade Payable against Purchases	30,672,451	17,182,424
<b>Total</b>	<b>30,672,451</b>	<b>17,182,424</b>

7.1 Steps have been taken to identify the suppliers who qualify under the definition of micro and small enterprises, as defined under the Micro, Small and Medium Enterprises Development Act 2006. Since no intimation has been received from the suppliers regarding their status under the said Act as at 31st March 2022, disclosures relating to amounts unpaid as at the year end, if any, have not been furnished. In the opinion of the management, the impact of interest, if any, that may be payable in accordance with the provisions of the Act, is not expected to be material.

7.2 Trade Payables ageing schedule

As at 31st March, 2023

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	-	-	-	-	-
(ii) Others	30,354,502	317,949	-	-	30,672,451
(iii) Disputed dues- MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-

As at 31st March 2022

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	-	-	-	-	-
(ii) Others	16,611,372	571,052	-	-	17,182,424
(iii) Disputed dues- MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-

8 OTHER CURRENT LIABILITIES

Particulars	As at 31st March, 2023	As at 31st March, 2022
(a) Current Maturity of Long Term Debts	682,057	1,031,285
(b) Other payables		
- Statutory Dues Payable	28,562,999	26,124,982
- Employee Benefits Payable	42,773,580	40,336,366
- Expenses Payable	818,383	1,189,883
- Audit Fees Payable	800,000	600,000
(c) Advance for service/sale	2,286,234	3,936,229
(d) Advance from 100% Subsidiary Company		
- M/s GDA Security Private Limited	10,836,807	-
<b>Total</b>	<b>86,760,059</b>	<b>73,218,746</b>



*[Handwritten signature]*  
Renu Kumar

## 9 SHORT TERM PROVISIONS

Particulars	As at 31st March, 2023	As at 31st March, 2022
Others		
- Provision for Income Tax*	-	-
- Provision for Gratuity* <sup>1</sup>	-	6,327,468
<b>Total</b>	<b>-</b>	<b>6,327,468</b>

\* No Provision for tax has been created as the same is adjusted against "Balance with Revenue Authorities" appearing under Short Term Loans and Advances.

\*<sup>1</sup> Refer Note 36 for Gratuity Disclosure

## 12 DEFERRED TAX ASSET (NET)

Particulars	As at 31st March, 2023	As at 31st March, 2022
Opening Balance	20,473,505	14,402,819
<i>Tax effect of items constituting deferred tax asset</i>		
On difference between Book balance & Tax balance of Fixed Asset	762,287	2,687,063
On expenses disallowed u/s 40(a)(ia)	62,400	46,800
On expenses disallowed u/s 43B	3,359,023	3,428,590
On expenses disallowed u/s 36(1)(va)	-	-
<i>Tax effect of items constituting deferred tax liability</i>		
On difference between Book balance & Tax balance of Fixed Asset	-	-
Bonus Allowed	(3,639)	(44,968)
On expenses allowed u/s 40(a)(ia)	(46,800)	(46,800)
<b>Total Deferred Tax Asset / (liability)</b>	<b>24,606,775</b>	<b>20,473,505</b>

## 13 LONG TERM LOANS AND ADVANCES

Particulars	As at 31st March, 2023	As at 31st March, 2022
a. Capital Advances	-	-
b. Security Deposits		
Unsecured, considered good		
- Security Deposits for Clients	12,677,465	7,572,414
	<b>12,677,465</b>	<b>7,572,414</b>
c. Other loans and advances		
- Earnest Money Deposit with Clients	1,022,977	811,593
	<b>1,022,977</b>	<b>811,593</b>
<b>Total</b>	<b>13,700,442</b>	<b>8,384,007</b>

## 14 OTHER LONG TERM ASSET

Particulars	As at 31st March, 2023	As at 31st March, 2022
(i) Others		
Plan Asset against Long term provision*	18,039,634	-
<b>Total</b>	<b>18,039,634</b>	<b>-</b>

\* Refer Note 36

## 15 INVENTORIES

Particulars	As at 31st March, 2023	As at 31st March, 2022
Traded goods - Electronic & Fire Alarm Gadgets		
For Electronic & Fire Alarm Gadget Division	7,910,237	5,707,330
<b>Total</b>	<b>7,910,237</b>	<b>5,707,330</b>



*Renu Kumar*  
Renu Kumar

## 16 TRADE RECEIVABLES

Particulars	As at 31st March, 2023	As at 31st March, 2022
<b>Trade receivables</b>		
Secured, considered good	-	-
Unsecured, considered good	266,765,731	294,040,689
Unsecured, considered doubtful	-	-
Less: Provision for doubtful debts	-	-
<b>Total</b>	<b>266,765,731</b>	<b>294,040,689</b>

## 16.1 Trade Receivables ageing schedule

As at 31st March, 2023

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables -considered good	255,605,365	3,086,620	5,296,052	1,956,272	821,424	266,765,731
(ii) Undisputed Trade receivables -considered doubtful	-	-	-	-	-	-
(iii) Disputed trade receivables - considered good	-	-	-	-	-	-
(iv) Disputed trade receivables -considered doubtful	-	-	-	-	-	-

As at 31st March, 2022

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables -considered good	282,613,565	6,862,519	368,740	1,847,547	2,348,320	294,040,689
(ii) Undisputed Trade receivables -considered doubtful	-	-	-	-	-	-
(iii) Disputed trade receivables - considered good	-	-	-	-	-	-
(iv) Disputed trade receivables - considered doubtful	-	-	-	-	-	-

## 17 CASH AND CASH EQUIVALENTS

Particulars	As at 31st March, 2023	As at 31st March, 2022
a. Balances with scheduled banks in current accounts		
- Current Account	55,722,305	50,905,252
- OD Account	707,994	1,617,696
b. Cash in hand	988,092	850,702
c. Fixed Deposits with Banks		
- Having Maturity less than 12 months	36,598,646	38,374,391
<b>Total</b>	<b>94,017,039</b>	<b>91,748,040</b>

## 18 SHORT TERM LOANS AND ADVANCES

Particulars	As at 31st March, 2023	As at 31st March, 2022
<b>Other Advances</b>		
<i>Unsecured, considered good</i>		
(a) Balance With Revenue Authorities*	43,956,108	64,558,919
(b) Advances to employees	1,395,128	2,503,513
(c) Advance for Purchases	1,120,052	-
(c) Advance to 100% Subsidiary Company		
- M/s GDA Security Private Limited	-	5,672,630
(d) Others Advances	338,956	12,158,484
<b>Total</b>	<b>46,810,243</b>	<b>84,893,547</b>

\*Balance with Revenue Authorities is Net of Provision for Income Tax.

## 19 OTHER CURRENT ASSETS

Particulars	As at 31st March, 2023	As at 31st March, 2022
Prepaid Expenses	771,573	-
Rent Receivable	75,000	50,000
<b>Accruals</b>		
Interest accrued on Bank FDR's	3,362,782	2,709,591
<b>Total</b>	<b>4,209,355</b>	<b>2,759,591</b>



*Sakshi & Associates*  
*New Delhi*  
*Chartered Accountants*

*Renu Kumar* *Sumit* *Shikha*

10. PROPERTY, PLANT & EQUIPMENT (TANGIBLE AND INTANGIBLE)

I. Globe P...ective Agency Pvt Ltd

Name of Assets	GROSS BLOCK				DEPRECIATION				NET BLOCK	
	As on 31.03.2022	Additions	Deduction	As on 31.03.2023	Upto 31.03.2022	For the year	Deduction	Upto 31.03.2023	As on 31.03.2023	As on 31.03.2022
<b>Tangible Assets</b>										
<b>1 Land</b>										
Land	258,041	-	-	258,041	-	-	-	-	258,041	258,041
Land(KRS)-KODAGU FOODS	92,896	-	-	92,896	-	-	-	-	92,896	92,896
<b>Total</b>	<b>350,937</b>	<b>-</b>	<b>-</b>	<b>350,937</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>350,937</b>	<b>350,937</b>
<b>2 Buildings</b>										
Factory Building & Office Flats	17,185,664	-	-	17,185,664	13,630,868	320,889	-	13,951,758	3,233,907	3,554,796
<b>Total</b>	<b>17,185,664</b>	<b>-</b>	<b>-</b>	<b>17,185,664</b>	<b>13,630,868</b>	<b>320,889</b>	<b>-</b>	<b>13,951,758</b>	<b>3,233,907</b>	<b>3,554,796</b>
<b>3 Plant &amp; Equipment</b>										
Plant & Machinery	-	-	-	-	-	-	-	-	-	-
Borewell	23,958	24,200	-	48,158	22,050	6,510	-	28,559	19,599	1,908
Arms & Weapons	8,010	-	-	8,010	7,415	121	-	7,536	474	595
Office Equipments	6,745,760	351,680	-	7,097,440	5,973,774	330,477	-	6,304,251	793,190	771,986
<b>Total</b>	<b>6,777,728</b>	<b>375,880</b>	<b>-</b>	<b>7,153,608</b>	<b>6,003,239</b>	<b>337,107</b>	<b>-</b>	<b>6,340,346</b>	<b>813,262</b>	<b>774,489</b>
<b>4 Furniture &amp; Fixtures</b>										
Furniture & Fixtures	5,149,917	318,848	-	5,468,765	4,682,151	114,323	-	4,796,474	672,291	467,766
<b>Total</b>	<b>5,149,917</b>	<b>318,848</b>	<b>-</b>	<b>5,468,765</b>	<b>4,682,151</b>	<b>114,323</b>	<b>-</b>	<b>4,796,474</b>	<b>672,291</b>	<b>467,766</b>
<b>5 Computers</b>										
Computers	6,322,571	374,665	-	6,697,236	5,134,215	439,693	-	5,573,908	1,123,328	1,188,357
<b>Total</b>	<b>6,322,571</b>	<b>374,665</b>	<b>-</b>	<b>6,697,236</b>	<b>5,134,215</b>	<b>439,693</b>	<b>-</b>	<b>5,573,908</b>	<b>1,123,328</b>	<b>1,188,357</b>
<b>6 Vehicles</b>										
Vehicles	35,380,026	6,679,403	2,642,539	39,416,890	27,949,531	3,367,718	2,498,645	28,818,603	10,598,287	7,430,496
<b>Total</b>	<b>35,380,026</b>	<b>6,679,403</b>	<b>2,642,539</b>	<b>39,416,890</b>	<b>27,949,531</b>	<b>3,367,718</b>	<b>2,498,645</b>	<b>28,818,603</b>	<b>10,598,287</b>	<b>7,430,496</b>
<b>TOTAL TANGIBLE ASSETS</b>	<b>71,166,844</b>	<b>7,748,796</b>	<b>2,642,539</b>	<b>76,273,101</b>	<b>57,400,004</b>	<b>4,579,730</b>	<b>2,498,645</b>	<b>59,481,089</b>	<b>16,792,012</b>	<b>13,766,840</b>
<b>B. Intangible Assets</b>										
<b>1 Goodwill</b>										
Goodwill	510,000	-	-	510,000	-	-	-	-	510,000	510,000
<b>Total</b>	<b>510,000</b>	<b>-</b>	<b>-</b>	<b>510,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>510,000</b>	<b>510,000</b>
<b>2</b>										
<b>TOTAL INTANGIBLE ASSETS</b>	<b>510,000</b>	<b>-</b>	<b>-</b>	<b>510,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>510,000</b>	<b>510,000</b>

II Globe Food ( Unit OF GLOBE DETECTIVE AGENCY PVT LTD )

Name of Assets	GROSS BLOCK				DEPRECIATION				NET BLOCK	
	As on 31.03.2022	Additions	Deduction	As on 31.03.2023	Upto 31.03.2022	For the year	Deduction	Upto 31.03.2023	As on 31.03.2023	As on 31.03.2022
<b>Tangible Assets</b>										
<b>1 Land</b>										
Land (Hoota Galli)	1,103,089	-	-	1,103,089	-	-	-	-	1,103,089	1,103,089
Land (Hinkal Village)	1,460,737	-	-	1,460,737	-	-	-	-	1,460,737	1,460,737
<b>Total</b>	<b>2,563,826</b>	<b>-</b>	<b>-</b>	<b>2,563,826</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,563,826</b>	<b>2,563,826</b>
<b>2 Buildings</b>										
Building Improvement	100,000	-	-	100,000	58,771	3,914	-	62,685	37,315	41,229
Factory Building (Hinkal Village)	6,545,679	-	-	6,545,679	6,142,302	40,401	-	6,182,703	362,977	403,378
<b>Total</b>	<b>6,645,679</b>	<b>-</b>	<b>-</b>	<b>6,645,679</b>	<b>6,201,073</b>	<b>44,315</b>	<b>-</b>	<b>6,245,388</b>	<b>400,292</b>	<b>444,606</b>
<b>3 Plant &amp; Equipment</b>										
Borewell	82,980	-	-	82,980	78,179	341	-	78,520	4,460	4,802
<b>Total</b>	<b>82,980</b>	<b>-</b>	<b>-</b>	<b>82,980</b>	<b>78,179</b>	<b>341</b>	<b>-</b>	<b>78,520</b>	<b>4,460</b>	<b>4,802</b>
<b>4 Temporary Shed</b>										
Temporary Shed	142,100	-	-	142,100	142,100	-	-	142,100	-	-
<b>Total</b>	<b>142,100</b>	<b>-</b>	<b>-</b>	<b>142,100</b>	<b>142,100</b>	<b>-</b>	<b>-</b>	<b>142,100</b>	<b>-</b>	<b>-</b>
<b>TOTAL TANGIBLE ASSETS</b>	<b>9,434,585</b>	<b>-</b>	<b>-</b>	<b>9,434,585</b>	<b>6,421,352</b>	<b>44,656</b>	<b>-</b>	<b>6,466,008</b>	<b>2,968,577</b>	<b>3,013,233</b>
<b>Grand Total (Tangible Asset)</b>	<b>80,601,429</b>	<b>7,748,796</b>	<b>2,642,539</b>	<b>85,707,686</b>	<b>63,821,356</b>	<b>4,624,386</b>	<b>2,498,645</b>	<b>65,947,097</b>	<b>19,760,589</b>	<b>16,780,074</b>
<b>Grand Total (Intangible Asset)</b>	<b>510,000</b>	<b>-</b>	<b>-</b>	<b>510,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>510,000</b>	<b>510,000</b>
<b>Previous year's figures (Tangible)</b>	<b>79,765,246</b>	<b>2,845,352</b>	<b>2,009,169</b>	<b>80,601,429</b>	<b>61,508,126</b>	<b>4,182,886</b>	<b>1,869,657</b>	<b>63,821,356</b>	<b>16,780,074</b>	<b>18,257,121</b>
<b>Previous year's figures (Intangible)</b>	<b>510,000</b>	<b>-</b>	<b>-</b>	<b>510,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>510,000</b>	<b>510,000</b>

Note 9.1

- (a) There is no revaluation made by the Company during the current financial year 2023 as well as in the previous financial year 2022.  
 (b) Vehicles of the Company was under hypothecation against vehicle loan taken from the Bank amounting to Rs. 23,32,274/- outstanding as on 31.03.2023.  
 (b) Title deed of Immovable Property held is in the name of the company.



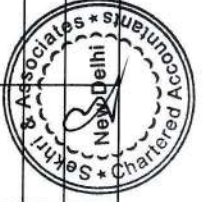
*Renu Kumar*

11 NON CURRENT INVESTMENTS

*Figures in ₹*

Particulars	As at 31st March, 2023	As at 31st March, 2022
(a) Investment in Subsidiary Company	160,000	160,000
(b) Investment in Other Equity Instruments	50,029,377	21,402,455
(c) Investments in Mutual Funds, Bonds & Fixed Maturity Plans	634,176,658	379,510,397
(d) Others		
- Investment Property	178,032,905	48,998,405
- Silver Coin	3,243	3,243
<b>Total</b>	<b>862,402,183</b>	<b>450,074,500</b>
Less : Provision for diminution in the value of Investments	-	-
<b>Total</b>	<b>862,402,183</b>	<b>450,074,500</b>

Sr. No.	Particulars	Subsidiary / Associate / JV/ Controlled Special Purpose Entity / Others	No. of Shares / Units		Quoted / Unquoted	Partly Paid / Fully paid	Extent of Holding (%)		Amount (₹)		Basis of Valuation
			2023	2022			2023	2022	2023	2022	
	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
(a)	<b>Investment in Subsidiary Company</b>										
	Investment in M/s GDA Security Private Limited	Subsidiary	1,600.00	1,600.00	Unquoted	Fully Paid	100	100	160,000	160,000	At cost
(b)	<b>Investment in Equity Instruments</b>										
	<b>Listed Shares</b>										
	RIL LTD (MV 2331)	Others	8,000.00	5,000.00	Quoted	Fully Paid	N.A.	N.A.	18,887,464	11,242,009	At cost
	ICICI BANK LTD (MV 877.25)	Others	15,000.00	10,000.00	Quoted	Fully Paid	N.A.	N.A.	12,185,066	7,701,940	At cost
	IDBI BANK LTD (MV 45)	Others	50,000.00	50,000.00	Quoted	Fully Paid	N.A.	N.A.	2,458,506	2,458,506	At cost
	INFOSYS LTD (MV 1427.95)	Others	1,000.00	-	Quoted	Fully Paid	N.A.	N.A.	1,382,077	-	At cost
	ITC LTD (MV 383.50)	Others	23,000.00	-	Quoted	Fully Paid	N.A.	N.A.	7,745,211	-	At cost
	LARSEN AND TOUBRO LTD (MV 2464.20)	Others	2,000.00	-	Quoted	Fully Paid	N.A.	N.A.	4,109,063	-	At cost
	YES BANK LTD (MV 15.05)	Others	50,000.00	-	Quoted	Fully Paid	N.A.	N.A.	1,007,969	-	At cost
	INTER-GLOBE AVIATION LTD (MV 1910)	Others	500.00	-	Quoted	Fully Paid	N.A.	N.A.	1,043,951	-	At cost
	STATE BANK OF INDIA (MV 523.75)	Others	2,000.00	-	Quoted	Fully Paid	N.A.	N.A.	1,210,070	-	At cost
(c)	<b>Investments in Mutual Funds</b>										
	<b>Investment in Bonds &amp; Fixed Maturity Plans</b>										



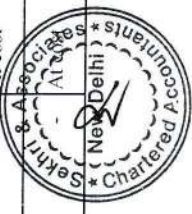
*[Signature]*

*[Signature]*

*Renu Kumar*



Units in DSP Black Arbitrage Fund (NAV Rs. 12.1620)	Others	890,029.83	890,029.83	Quoted	Fully Paid	N.A.	N.A.	-	10,135,708	At cost
Units in EDEL Wise Arbitrage Fund (NAV Rs. 15.7120)	Others	640,273.81	640,273.81	Quoted	Fully Paid	N.A.	N.A.	-	9,276,948	At cost
Units in HDFC Credit Risk Fund (NAV Rs.20.25)	Others	1,178,826.16	1,178,826.16	Quoted	Fully Paid	N.A.	N.A.	35,000,000	35,000,000	At cost
Units in HDFC Credit Risk Debt Fund (NAV Rs.20.25)	Others	1,595,752.69	1,595,752.69	Quoted	Fully Paid	N.A.	N.A.	10,000,000	10,000,000	At cost
Units in HDFC Medium Term Debt Fund (NAV Rs.47.38)	Others	234,903.65	234,903.65	Quoted	Fully Paid	N.A.	N.A.	10,149,317	10,149,317	At cost
Units in ICICI Prudential All Season Fund (NAV Rs.29.1720)	Others	842,671.85	842,671.85	Quoted	Fully Paid	N.A.	N.A.	-	16,500,000	At cost
Units in ICICI Prudential Arbitrage Fund (NAV Rs. 27.8324)	Others	86,958.65	86,958.65	Quoted	Fully Paid	N.A.	N.A.	-	22,500,000	At cost
Units in ICICI Corporate Bond Fund (NAV Rs.35.7613)	Others	221,746.21	221,746.21	Quoted	Fully Paid	N.A.	N.A.	-	5,000,000	At cost
Units in ICICI Prudential Credit Risk Fund (NAV Rs.26.48)	Others	2,002,092.36	2,002,092.36	Quoted	Fully Paid	N.A.	N.A.	35,000,000	35,000,000	At cost
Units in ICICI Prudential Equity saving Fund (NAV Rs.18.17)	Others	4,684,831.33	4,684,831.33	Quoted	Fully Paid	N.A.	N.A.	77,500,000	77,500,000	At cost
Units in Kotak Mahindra Medium Term Fund - Growth (NAV 18.94)	Others	1,321,949.81	1,321,949.81	Quoted	Fully Paid	N.A.	N.A.	22,901,194	22,901,194	At cost
NIPPON India arbitrage Fund Growth (NAV Rs.21.6342)	Others	869,564.35	869,564.35	Quoted	Fully Paid	N.A.	N.A.	-	17,472,273	At cost
Units in SBI Banking And PSU Fund (NAV Rs. 26.38)	Others	16,647.94	16,647.94	Quoted	Fully Paid	N.A.	N.A.	40,000,000	40,000,000	At cost
Units in SBI Magnu Medium Duration Fund (NAV Rs. 42.97)	Others	1,754,528.01	1,754,528.01	Quoted	Fully Paid	N.A.	N.A.	68,074,957	68,074,957	At cost
Unit in NUVAMA Market Linked Debenure Bond	Others	20.00	20.00	- Quoted	Fully Paid	N.A.	N.A.	20,000,000	-	At cost
Units in ICICI Prudential Assests Allocator Fund (FOF) G (NAV Rs. 91.79)	Others	626,672.91	626,672.91	- Quoted	Fully Paid	N.A.	N.A.	55,000,000	-	At cost
Units in ICICI Prudential Housing Fund (NAV Rs. 10.92)	Others	4,000,272.90	4,000,272.90	- Quoted	Fully Paid	N.A.	N.A.	40,002,729	-	At cost
Units in ICICI Prudential Banking Financial Service (NAV Rs. 95.11)	Others	986,628.80	986,628.80	- Quoted	Fully Paid	N.A.	N.A.	10,000,000	-	At cost
Units in India Nivesh Lakshya Fund Direct GR (NAV Rs. 14.96)	Others	671,008.31	671,008.31	- Quoted	Fully Paid	N.A.	N.A.	30,000,000	-	At cost
Units in SBI Liquid (Growth) Direct Fund (NAV Rs. 3523.30)	Others	1,775.97	1,775.97	- Quoted	Fully Paid	N.A.	N.A.	6,000,000	-	At cost
Units in SBINIFTY Index Direct G (NAV Rs. 156.96)	Others	124,013.95	124,013.95	- Quoted	Fully Paid	N.A.	N.A.	19,268,779	-	At cost
Units in SBI Technology Driect G (NAV Rs. 154.40)	Others	31,746.67	31,746.67	- Quoted	Fully Paid	N.A.	N.A.	5,000,000	-	At cost



*[Handwritten Signature]*

*[Handwritten Signature]*

Units in TATA Equity + Absolut Return (NAV Rs. 1009.20)	Others	80,046.80	- Quoted	Fully Paid	N.A.	N.A.	80,000,000	-	At cost
Units in UTI Equity Direct G (NAV Rs. 232.46)	Others	81,165.36	- Quoted	Fully Paid	N.A.	N.A.	19,779,682	-	At cost
Units in UTI Liquid Cash Plan (Growth) Direct Fund	Others	145.89	- Quoted	Fully Paid	N.A.	N.A.	500,000	-	At cost
Units in Aditya Birla SI Duration Law Duration Direct (NAV 611.45)	Others	16,976.48	- Quoted	Fully Paid	N.A.	N.A.	10,000,000	-	At cost
Units in Aditya Birla Sun Life NIFTY SDL Plus PSU B (NAV 10.49)	Others	959,663.34	- Quoted	Fully Paid	N.A.	N.A.	10,000,000	-	At cost
Units in Edelweisse Bharat Bond of Growth (NAV 10.46)	Others	1,911,639.60	- Quoted	Fully Paid	N.A.	N.A.	20,000,000	-	At cost
Units in Edelweisse Bharat Bond of Growth (NAV 12.22)	Others	844,723.59	- Quoted	Fully Paid	N.A.	N.A.	10,000,000	-	At cost
<b>(c) Other Non Current Investment</b>						<b>Total</b>	<b>684,366,035</b>	<b>401,072,852</b>	
Flat at Lotus Corporate (Mumbai)	Others	-	-	-	N.A.	N.A.	48,998,405	48,998,405	At cost
Flat at Panchsheel Park (Delhi)	Others	-	-	-	N.A.	N.A.	129,034,500	-	At cost
Silver Coins	Others	-	-	-	N.A.	N.A.	3,243	3,243	At cost
						<b>Total</b>	<b>178,036,148</b>	<b>49,001,648</b>	

*Amir Singh*  
Renu Kumar



20 REVENUE FROM OPERATIONS

Particulars	For the year ended 31st March, 2023	For the year ended 31st March, 2022
<b>(i) Sale of Products</b>		
Fire Alarm Systems and other Security Gadgets	141,182,726	58,098,712
<b>(ii) Sale of Services</b>		
Investigation Services	712,059,212	562,796,433
Security Services	509,298,469	429,058,246
House Keeping Services	9,637,075	7,062,766
<b>(iii) Other Operating Revenue (Net Reimbursement)</b>		
Installation and Maintenance Income	24,338,320	25,654,762
Annual Maintenance Income	2,196,427	-
Conveyance & Travelling	-	-
Shared Income Service	1,651,991	-
<b>Revenue from Operations</b>	<b>1,400,364,220</b>	<b>1,082,670,918</b>

21 OTHER INCOME

Particulars	For the year ended 31st March, 2023	For the year ended 31st March, 2022
<i>Interest Income</i>		
Deposits with Banks	2,901,964	2,007,244
Income Tax Refund	974,030	-
Interest from Debtors	-	208,909
<i>Other non-operating income</i>		
Gain on Exchange Fluctuation	13,553,582	1,389,177
Dividend Income	391,196	12,600
Rent Received	12,300,000	9,237,600
Other Receipts	11,102	11,623
Gain on Sale of Securities (Net)	16,169,602	3,283,130
Gain on Sale of Fixed Assets (Net)	542,495	637,067
Packing & Forwarding Income (Net)	20,330	540
<b>Total</b>	<b>46,864,302</b>	<b>16,787,890</b>

22 PURCHASE OF RAW MATERIAL & STOCK IN TRADE

Particulars	For the year ended 31st March, 2023	For the year ended 31st March, 2022
Stock in Trade for Electronic & Fire Alarm Division	111,623,448	44,148,599
<b>Total</b>	<b>111,623,448</b>	<b>44,148,599</b>

23 CHANGE IN INVENTORY OF TRADED GOODS

Particulars	For the year ended 31st March, 2023	For the year ended 31st March, 2022
Inventory at beginning of the year	5,707,330	4,270,797
Less: Inventory at the end of the year	7,910,237	5,707,330
<b>Change in Inventory of Stock in Trade</b>	<b>(2,202,908)</b>	<b>(1,436,533)</b>

24 OPERATING EXPENSES OF SECURITY DIVISION

Particulars	For the year ended 31st March, 2023	For the year ended 31st March, 2022
Wages	321,258,034	278,057,668
Bonus	15,800,852	14,465,659
Uniform	3,443,249	2,844,700
Conveyance	1,576,875	842,882
Rent	1,864,141	1,513,195
Staff Welfare	292,566	334,707
Short Recovery from Client	675,940	777,667
Travelling	111,457	121,962
Leave Wages	5,895,529	3,630,122
ETS Expenses	8,637,436	4,001,036
Miscellaneous Expenses	1,545,565	2,688,449
Labour Welfare fund	51,271	42,499
<b>Total</b>	<b>361,152,915</b>	<b>309,320,544</b>



Renu Kumar

*[Handwritten signature]*

25 OPERATING EXPENSES OF HOUSEKEEPING DIVISION

Particulars	For the year ended 31st March, 2023	For the year ended 31st March, 2022
Wages	6,102,858	4,425,642
Bonus	261,912	657,047
Conveyance	344,710	170,901
Miscellaneous Expenses	276,842	152,751
Staff welfare	382,221	187,763
<b>Total</b>	<b>7,368,543</b>	<b>5,594,104</b>

26 EMPLOYEE BENEFITS

Particulars	For the year ended 31st March, 2023	For the year ended 31st March, 2022
Bonus	1,084,696	1,387,830
Contribution to ESI	9,862,152	8,595,418
Contribution to Provident fund	36,324,717	32,476,922
Ex- Gratia Expenses	125,230	269,876
Gratuity Paid to approved Gratuity Trust	-	6,837,356
Remuneration to Directors	103,090,000	105,594,156
Salaries and Leave Wages	79,473,552	70,490,728
Incentive	7,747,000	7,542,000
Staff welfare expenses	1,127,877	1,014,699
<b>Total</b>	<b>238,835,224</b>	<b>234,208,985</b>

27 FINANCE COSTS

Particulars	For the year ended 31st March, 2023	For the year ended 31st March, 2022
Interest paid on CC Limit	48,865	522,332
Interest paid on Car Loan	141,648	198,726
<b>Total</b>	<b>190,513</b>	<b>721,058</b>

28 DEPRECIATION AND AMORTISATION

Particulars	For the year ended 31st March, 2023	For the year ended 31st March, 2022
Depreciation on Tangible Assets	4,624,386	4,182,886
<b>Total</b>	<b>4,624,386</b>	<b>4,182,886</b>

Renu Kumar

*[Handwritten signature]*



## 29 PROPERTY TAX AND MAINTAINANCE

Particulars	For the year ended 31st March, 2023	For the year ended 31st March, 2022
Property Tax of Lotus Flat (Mumbai)	204,424	204,424
Maintainance Charges of Lotus Flat (Mumbai)	454,188	416,788
Society Charges	49,398	44,384
Maintainance of Ansal Krsana Appartment (Banglore)	53,546	-
Property Tax others	120,616	56,568
<b>Total</b>	<b>882,172</b>	<b>722,164</b>

## 30 OTHER EXPENSES

Particulars	For the year ended 31st March, 2023	For the year ended 31st March, 2022
Advertisement & Publicity	2,794,909	2,879,663
Bad Debts	2,410,909	989,982
Bank Charges	1,171,223	1,149,506
Computer Maintenance	763,645	823,154
Conference Expenses	772,182	-
Conveyance, Transport & Travelling	15,769,994	20,004,058
Consultancy Charges	76,960	-
Discount	25,954	4,432,024
Donation (CSR)	3,920,250	2,395,430
Factory Repair & Maintenance	25,000	2,000
Festival Expenses	275,142	1,290,333
Freight Octroi & Forwarding Charges	867,884	829,965
Insurance of Building & Vehicle	820,753	1,333,642
Interest/Fee on Late payment of GST	13,240	78,215
Interest & Penalty on Late Payment of TDS	7,527	20,355
Interest on Late Payment of PF, ESI and P.Tax	7,231	5,894
Licence Filing and Membership Fees	561,021	646,602
Machinery Repair & Maintenance	1,000	4,148
Miscellaneous & Incidental Expenses	8,474,866	10,249,929
Media Search Fee Expenses	1,681,342	2,862,669
Office Maintenance	4,056,475	2,559,343
Payment to Auditors as:		
(a) Auditor:		
- Statutory Audit Fees	800,000	600,000
(b) for taxation matters	-	-
(c) for other services	354,500	305,800
Postage, Telegram	403,669	271,291
Printing & Stationary	1,035,060	957,527
Professional Fees (Domestic)	7,728,557	5,943,676
Professional Fees (Foreign)	187,151,875	141,899,628
Rent, Rates & Taxes	9,455,354	8,531,638
Telephone Expenses	1,407,724	1,349,936
Water & Gas, Electricity charges	1,581,553	1,232,349
Other Misc Expenses	331,227	487,411
Dr/Cr. Written off	553,960	800,234
<b>Total</b>	<b>255,300,984</b>	<b>214,936,403</b>

Renu Kumar

Renu Kumar



**31 EARNING PER SHARE**

Particulars of Earnings per share	For the year ended 31st March, 2023	For the year ended 31st March, 2022
Profit after tax for the year	343,586,515	218,131,282
Nominal value of shares	100	100
Weighted average no. of equity shares (Units)	84,177	84,177
Diluted number of equity shares (Units)	84,177	84,177
Basic Earning per share	4,081.71	2,591.34
Diluted Earning per share	4,081.71	2,591.34

The company has not issued any potential equity shares and accordingly, the basic and diluted earnings per share are the same.

**32 A) EARNING IN FOREIGN CURRENCY**

Particulars	For the year ended 31st March, 2023	For the year ended 31st March, 2022
Professional Income	77,102,031	50,582,079
Income from Investigation	677,477,854	540,396,775
<b>Total</b>	<b>754,579,885</b>	<b>590,978,854</b>

**B) EXPENDITURE IN FOREIGN CURRENCY**

Particulars	For the year ended 31st March, 2023	For the year ended 31st March, 2022
Travelling Expenditure	4,517,135	8,918,047
Conference Expenses	772,182	-
Professional Fees	187,151,875	141,899,628
Licence , Filing and Membership Fees	-	93,367
Media Search Fee	777,065	2,056,581
<b>Total</b>	<b>193,218,257</b>	<b>152,967,623</b>

**33 CORPORATE SOCIAL RESPONSIBILITY (CSR) (Relevant CARO 2020 3(xx))**

Particulars	For the year ended 31st March, 2023	For the year ended 31st March, 2022
Amount required to be spent by the company during the year	2,249,417	2,249,417
Amount of expenditure incurred	3,920,250	2,395,430
Shortfall at the end of the year	-	-
Total of previous years shortfall	NIL	NIL
<b>Total</b>	<b>6,169,667</b>	<b>4,644,847</b>

**Other disclosures**

a. There is no shortfall in CSR Activity by the company in the Year 2023 as well as Year 2022.

b. The Company has donated in Prime Minister Care fund in Previous year as required for CSR activity. For Current Year the Company has donated to Santhigiri as part pf CSR as per the Companies Act and for scientific research activities under section 35(1)(ii) of Income Tax Act.

Renu Kumar

Renu Kumar



34 **RELATED PARTY DISCLOSURES**

I. ***LIST OF RELATED PARTIES***

A) **KEY MANAGERIAL PERSONNEL (KMP)**

1. Mr. Sachit Kumar (Director)
2. Mr. Puneet Kumar (Director)
3. Mrs Renu Kumar (Director)

B) **100% SUBSIDIARY**

1. GDA Security Private Limited

C) **RELATIVES OF KEY MANAGERIAL PERSONNEL WITH WHOM TRANSACTION WERE CARRIED OUT DURING THE YEAR**

1. Sachit Kumar HUF
2. Mr. Gautam Kumar
3. Ms. Arushi Kumar
4. Mrs.Santosh Kumar
5. Mr. Sidharth Kumar
- 6 MS. Priyanshi Kumar

II. **DISCLOSURE OF TRANSACTIONS BETWEEN THE COMPANY AND RELATED PARTIES AND THE STATUS OF OUTSTANDING BALANCE AS ON 31ST MARCH, 2023**

COMPONENT	SUBSIDIARY Transactions (Net)	KMP Transactions (Net)	RELATIVES OF KMP Transactions (Net)
<b><i>1) Rent Payment</i></b>			
Sachit Kumar HUF			5,959,400
Sachit Kumar			(5,202,000)
Mrs. Renu Kumar			2,326,000
Mrs. Santosh Kumar			(1,441,500)
Mr. Siddharth Kumar			252,000
Mr. Gautam Kumar			(252,000)
			420,000
			(420,000)
			480,000
			(480,000)
			252,000
			(216,000)
<b><i>2) Remuneration to Key Managerial Personnel</i></b>			
(Late) Sh Vivek Kumar*			
Mr. Sachit Kumar		(31,347,833)	
Mr. Puneet Kumar		71,000,000	
Mrs. Renu Kumar		(60,243,306)	
		21,590,000	
		(15,938,500)	
		18,000,000	
		(5,583,750)	



*[Handwritten Signature]* Renu Kumar

<u>3) Salary paid to Relatives of Key Managerial Personnel</u>		
Mrs.Renu Kumar		- (360,000)
Mrs. Santosh Kumar		- (1,800,000)
Mr.Gautam Kumar		7,540,000 (6,004,032)
Ms. Arushi Kumar		2,265,000 (1,890,000)
Ms Priyanshi Kumar		849,000 (647,032)
<u>4) Amount advanced for business *(Net)</u>		
GDA Security Pvt Ltd	C.Y. 1,65,09,437 P.Y. -1,55,34,613	
<u>5) Closing Balance</u>		
GDA Security Pvt Ltd	10,836,807 (5,672,630)	

Figures in Brackets Represent Previous Year Transactions

\*(Late) Sh. Vivek Kumar demise on 26/11/2021, therefore not included in the list of K.M.P for the year

Renu Kumar

*[Signature]*

*[Signature]*





Sr. No.	Particulars	31 March 2023	31 March 2022	Change (%)
i)	<b>Current Ratio (A/B)</b>	<b>3.57</b>	<b>4.95</b>	-27.85%
	Current assets (A) (refer to note 3a)	419,712,605	479,149,197	(refer point 15 a)
	Current liabilities (B) (refer to note 3b)	117,432,510	96,728,638	
ii)	<b>Debt-equity ratio (A/B)</b>	<b>0.10</b>	<b>0.12</b>	-18.40%
	Total debt (A) (refer to note 4)	119,082,727	103,178,580	
	Total equity (B) (refer to note 2)	1,231,231,427	870,502,097	
iii)	<b>Debt-service coverage ratio (A/B)</b>	<b>327.53</b>	<b>115.92</b>	182.55%
	Earnings available for debt services (i.e EBID)- (A) (refer to note 5)	474,268,144	291,964,542	(refer point 15 b)
	Borrowings including finance cost (B) (refer to note 6)	1,447,998	2,518,667	
iv)	<b>Return on equity ratio (A/B)</b>	<b>0.28</b>	<b>0.25</b>	11.36%
	Profit after tax (A) (as per profit and loss statement)	343,586,515	218,131,282	
	Total equity (B) (refer to note 2)	1,231,231,427	870,502,097	
v)	<b>Inventory turnover ratio (A/B)</b>	<b>16.07</b>	<b>8.56</b>	87.71%
	Cost of goods sold (A) (refer to note 12)	109,420,540	42,712,066	(refer point 15 c)
	Average inventory (B) (refer to note 9)	6,808,783	4,989,063	
vi)	<b>Trade receivables turnover ratio (A/B)</b>	<b>4.99</b>	<b>4.03</b>	24.00%
	Revenue from operations (A) (refer to note 10)	1,400,364,220	1,082,670,918	(refer point 15 c)
	Average trade receivables (B) (refer to note 7a)	280,403,210	268,823,115	
vii)	<b>Trade payables turnover ratio (A/B)</b>	<b>4.67</b>	<b>3.40</b>	37.20%
	Credit purchases (A) - (refer to note 11)	111,623,448.06	44,148,598.83	(refer point 15 c)
	Average trade payables (B) (refer to note 7b)	23,927,437	12,984,389	
viii)	<b>Net capital turnover ratio (A/B)</b>	<b>4.63</b>	<b>2.83</b>	63.64%
	Net Revenue from Operations	1,400,364,220	1,082,670,918	(refer point 15 c)
	Average Working Capital (B) (refer to note 8)	302,280,095	382,420,559	
ix)	<b>Net Profit Ratio (A/B)</b>	<b>0.25</b>	<b>0.20</b>	21.78%
	Net profit after tax (A)	343,586,515	218,131,282	(refer point 15 c)
	Revenue from operations (B) (refer to note 10)	1,400,364,220	1,082,670,918	
x)	<b>Return on capital employed (A/B)</b>	<b>0.28</b>	<b>0.25</b>	11.06%
	Earning Before interest but after taxes (A) (refer note to 12)	343,777,028	218,852,341	
	Capital employed or net assets (B)	1,231,231,427	870,502,097	
xi)	<b>Return on investment (A/B)</b>	<b>0.40</b>	<b>0.48</b>	-17.80%
	Earning after taxes (A)	343,586,515	218,131,282	
	Investments (B)	862,402,183	450,074,500	

## Notes:

- 1 Ratios relating to balance sheet items have been presented as at 31 March 2023 and 31 March 2022. Whereas, ratios relating to items of statement of profit and loss account has been presented for financial year ended 31 March 2023 and 31 March 2022.

2	Total equity is the total of share capital and reserve and surplus.	Figures in (₹)	
		31-Mar-23	31-Mar-22
	Share Capital	8,417,700	8,417,700
	Reserves and Surplus	1,222,813,727	862,084,397
	<b>Total</b>	<b>1,231,231,427</b>	<b>870,502,097</b>
3	<b>Detail of current assets and liabilities</b>		
a.	<b>Current Assets</b>		
	Inventories	7,910,237	5,707,330
	Trade Receivables	266,765,731	294,040,689
	Cash and Cash Equivalents	94,017,039	91,748,040
	Short-term Loans and Advances	46,810,243	84,893,547
	Other Current Assets	4,209,355	2,759,591
	<b>Total</b>	<b>419,712,605</b>	<b>479,149,197</b>
b.	<b>Current Liabilities</b>		
	Short-term Borrowings	-	-
	Trade Payables	30,672,451	17,182,424



Renu kumar

*[Signature]*

*[Signature]*

Other Current Liabilities	86,760,059	73,218,746
Short-term Provisions	-	6,327,468
<b>Total</b>	<b>117,432,510</b>	<b>96,728,638</b>
<b>4 Total Debt comprising of Total Outside Liabilities</b>		
Long-term Borrowings	1,650,217	122,474
Short-term Borrowings	-	-
Trade & Other payable	117,432,510	103,056,106
<b>Total debt</b>	<b>119,082,727</b>	<b>103,178,580</b>
<b>5 Earnings available for debt services (i.e EBID)</b>		
Profit before tax	469,453,245	287,060,597
Add:- Depreciation	4,624,386	4,182,886
Finance cost	190,513	721,058
<b>Total</b>	<b>474,268,144</b>	<b>291,964,542</b>
<b>6 Detail of borrowing of debt-service coverage ratio</b>		
Loan instalments paid during the financial year	1,257,485	1,797,609
Finance cost	190,513	721,058
<b>Total</b>	<b>1,447,998</b>	<b>2,518,667</b>
<b>7 Average trade receivable and payable</b>		
<b>a. Average trade receivable</b>		
Opening trade receivable	294,040,689	243,605,541
Closing trade receivable	266,765,731	294,040,689
<b>Average trade receivable -(opening +closing)/2</b>	<b>280,403,210</b>	<b>268,823,115</b>
<b>b. Average trade Payables</b>		
Opening trade payable	17,182,424	8,786,354
Closing trade payable	30,672,451	17,182,424
<b>Average trade payable -(opening +closing)/2</b>	<b>23,927,437</b>	<b>12,984,389</b>
<b>8 Working of Capital employed</b>		
Current Assets - Current Liabilities	<b>302,280,095</b>	<b>382,420,559</b>
<b>9 Working of average inventory</b>		
Opening inventory	5707330	4270797
Closing inventory	7910237	5707330
<b>Average inventory -(opening +closing)/2</b>	<b>6808783</b>	<b>4989063</b>
<b>10 Detail of Revenue from operation</b>		
Total Sale of products (refer to schedule note 19)	1,400,364,220	1,082,670,918
<b>11 Detail of credit purchase (refer to schedule note 21)</b>	111,623,448	44,148,599
<b>12 Cost of Goods sold</b>		
(Opening Stock + Purchases) - Closing Stock	<b>109,420,540</b>	<b>42,712,066</b>
<b>13 Detail of earning before interest but after taxes</b>		
Profit after tax	343,586,515	218,131,282
Finance cost	190,513	721,058
<b>Total</b>	<b>343,777,028</b>	<b>218,852,341</b>
<b>14 Capital Employed</b>		
Total Assets	1,358,732,228	975,371,283
Current Liabilities	(127,500,801)	(104,869,186)
<b>Total</b>	<b>1,231,231,427</b>	<b>870,502,097</b>
<b>15 Reason for change by more than 25%.</b>		
a) Change in percentage of current ratio due to increase in current liability		
b) Change in percentage of Debt -service coverage ratio is increased due to Increase in Earnings available for debt services		
c) Change in percentage of Net Profit Ratio due to increase of gross revenue from operations		



Renu Kumar

*[Handwritten signature]*

**36 Employee Benefit:**

(i) Note is provides the Report under AS 15 (Revised 2005) in respect of Gratuity Plan as per Actuarial Valuation report

(ii) The expense is not routed though the Profit and Loss account since in the past years the Company has been contributing to the approved Group Gratuity Fund recognized by LIC. Hence this year only the fund asset is being created as the Actuarial Valuation report obtained by the company.

Table I: Assumptions

Assumptions	March 31, 2022	March 31, 2023
Discount Rate	NA	7.36% per annum
Rate of increase in Compensation levels	NA	10.00% per annum
Rate of Return on Plan Assets	NA	NA
Average future service (in Years)	NA	16.64 Years

Table II: Change in Present Value of Obligations

All Figures in INR	March 31, 2022	March 31, 2023
Present Value of Obligation as at the beginning of the year	NA	0
Liability Transfer In/(Out)	NA	0
Interest Cost	NA	0
Past Service Cost	NA	40,033,915
Current Service Cost	NA	8,566,146
Curtailment Cost / (Credit)	NA	0
Settlement Cost / (Credit)	NA	0
Benefits paid	NA	0
Actuarial (gain)/ loss on obligations	NA	0
Present Value of Obligation as at the end of the year	NA	48,600,061

Table III: Change in Fair Value of Plan Assets

All Figures in INR	March 31, 2022	March 31, 2023
Fair value of plan asset at the beginning of year	NA	NA
Asset Transfer In/ (Out)	NA	NA
Expected Return on Plan Assets	NA	NA
Employers' Contributions	NA	NA
Benefit Paid	NA	NA
Actuarial Gain /( loss) on Plan Assets	NA	NA
Fair value of plan assets at the end of year	NA	66,639,695

Table IV: Fair Value of Plan Assets

All Figures in INR	March 31, 2022	March 31, 2023
Fair value of plan asset at the beginning of year	NA	NA
Asset Transfer In/ (Out)	NA	NA
Actual return on plan assets	NA	NA
Employers' Contributions	NA	NA
Benefits Paid	NA	NA
Fair value of plan assets at the end of year	NA	66,639,695
Funded Status	NA	18,039,634
Excess of actual over estimated return on plan assets	NA	NA



Renu kumar

*[Signature]*

*[Signature]*

Table V: Actuarial Gain/Loss Recognised

All Figures in INR	March 31, 2022	March 31, 2023
Actuarial gain/(loss) for the year - Obligation	NA	NA
Actuarial (gain)/loss for the year - Plan Assets	NA	NA
Total (gain) / loss for the year	NA	NA
Actuarial (gain) / loss recognized in the year	NA	NA
Unrecognized actuarial (gains)/losses at the end of the year	NA	NA

Table VI: The amount to be recognized in Balance Sheet and Statements of Profit and Loss

All Figures in INR	March 31, 2022	March 31, 2023
Present Value of Obligation as at the end of the year	NA	48,600,061
Fair Value of Plan Assets as at the end of the year	NA	66,639,695
Funded Status	NA	18,039,634
Unrecognized Actuarial (gains) / losses	NA	-
Net Asset / (Liability) Recognized in Balance Sheet	NA	18,039,634

Table VII: Expense Recognized in Statement of Profit and Loss

All Figures in INR	March 31, 2022	March 31, 2023
Current Service Cost	NA	8,566,146
Past Service Cost	NA	40,033,915
Interest Cost	NA	0
Expected Return on Plan Assets	NA	0
Curtailement Cost / (Credit)	NA	0
Settlement Cost / (Credit)	NA	0
Net actuarial (gain)/ loss recognized in the year	NA	0
Expenses Recognized in the statement of Profit & Loss	NA	48,600,061

Renu kumar

*[Handwritten Signature]*



**37 Segment Reporting**

The Company has identified business segment as the primary segment, after considering all the relevant factors. The Company's primarily engaged in Investigation including due diligence, Security Service, Housekeeping services and also Sale of Electronic goods with in india. The company is providing the Due Diligence services with in India and Outside the India.

S. No.	Particulars	For the year ended 31st March 2023					For the year ended 31st March 2022						
		Investigation (Including Due Diligence)	Security Service	Electronic Division	Un-allocated/ other	Total	Investigation (Including Due Diligence)	Security Service	Electronic Division	Un-allocated/ other	Total		
A	<b>Segment Revenue</b>												
	<b>Sale of Electronic products</b>												
	Domestic	-	-	141,182,726	-	141,182,726	-	-	-	-	58,098,712	-	-
	Export	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Sale of S service</b>												
	Domestic	34,481,358	509,298,469	26,534,747	11,289,066	581,603,640	22,399,658	429,058,246	7,062,767	484,175,432	25,654,762	-	-
	Export	677,577,854	-	-	-	677,577,854	540,396,775	-	-	540,396,775	-	-	-
	<b>Total Revenue</b>	712,059,212	509,298,469	167,717,473	11,289,066	1,400,364,220	562,796,433	429,058,246	7,062,767	1,082,670,919	83,753,473	7,062,767	1,082,670,919
B	<b>Segment Results</b>												
	Segment Results ( PBIT excluding Exceptional items)	458,079,562	76,128,433	26,497,958	3,193,290	563,899,242	342,365,837	59,339,085	86,383	425,426,079	23,634,773	86,383	425,426,079
	Less : (i) Interest & Financial Charges (Net)	-	-	-	(3,685,481)	(3,685,481)	-	-	(1,495,095)	(1,495,095)	-	(1,495,095)	(1,495,095)
	(ii) Exceptional items	-	-	-	-	-	-	-	-	-	-	-	-
	off	-	-	-	98,131,478	98,131,478	-	-	139,860,577	139,860,577	-	139,860,577	139,860,577
	Un-allocable Income)												
	<b>Total Profit / ( Loss ) before Tax ( PBT )</b>	458,079,562	76,128,433	26,497,958	(91,252,708)	469,453,245	342,365,837	59,339,085	(138,279,099)	287,060,597	23,634,773	(138,279,099)	287,060,597
C	<b>Capital Employed</b>												
	Segment Assets	257,097,981	122,628,792	91,378,258	996,776,401	1,467,881,432	371,434,070	99,456,933	447,041,076	963,089,844	45,157,765	447,041,076	963,089,844
	Segment Liabilities	8,779,092	63,045,686	37,610,121	14,598,472	124,033,371	16,303,000	56,170,359	15,563,874	101,781,770	13,744,538	15,563,874	101,781,770
	<b>Total Capital Employed (net)</b>	248,318,889	59,583,106	53,768,137	982,177,929	1,343,848,061	355,131,071	43,286,574	431,477,202	861,308,074	31,413,227	431,477,202	861,308,074
D	Capital Expenditure during the year	3,690,037	3,915,956	142,803	-	7,748,796	316,835	686,386	1,763,134	2,845,352	78,997	1,763,134	2,845,352
E	Depreciation & Amortisation	2,406,332	1,407,184	83,644	727,233	4,624,393	2,570,046	832,052	502,215	4,182,886	278,574	502,215	4,182,886



- 38 In the opinion of the Board of Directors, Current Assets appearing in the accounts of the Company have realisable value in ordinary course of business, which in the aggregate is not less than the value stated there in.
- 39 Building given on rent has been shown in Investments as per the reporting requirements of Schedule III and accordingly no depreciation has been charged on the same. The title deed of the Investment Building is in the name of the Company.
- 40 (a) 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 persons or entities, including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall (i) 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 (ii) provided any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.  
b) The Company has not received any funds from any persons or entities, including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the company shall (i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or (ii) provided any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- 41 There are no proceedings that has been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder.
- 42 **Quarterly return of statements of current assets- reconciliation**  
There is no loan received during the current financial year 2023 as well as previous year 2022 from any banks and financial institutions for which company is required to file the quarterly return with bank.
- 43 The Company does not have any transactions or relationships with any companies struck off under Section 248 of the Companies Act, 2013 or Section 560 of the Companies Act, 1956.
- 44 No dividend was paid during the current year as well as in preceding financial year. Further no dividend is proposed for the current financial year.
- 45 There are no transactions that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 which have not been recorded in the books of account.
- 46 **Post reporting date events**  
No adjusting or significant non-adjusting events have occurred between 31 March 2022 and the date of authorisation of these financial statements.
- 47 There is no loan where the Company is required to file registration of charges or satisfaction with ROC.

48 **Contingent Liabilities**

Particulars	As at 31st March, 2023	As at 31st March, 2022
Bank Guarantee( including Fixed Deposits & Margin Money)	6,355,337	165,000
<b>Total</b>	<b>6,355,337</b>	<b>165,000</b>

\*Bank Guarantee represents deposits to clients for the business operations.



49 Previous year's figures have been regrouped/reclassified wherever necessary to correspond with the current year's classification /disclosures.

*As per our report of even date attached*  
For **Sekhri & Associates**  
Chartered Accountants  
FRNo.: 018322N

*H.L. Sekhri*



**H.L.Sekhri**  
Partner

M.No :015874

UDIN: 23015874BG4YGPT6956

Place: New Delhi

Date: 04/09/2023

*For and on Behalf of Board of Directors*  
**Globe Detective Agency Private Limited**

*Puneet Kumar*

**Puneet Kumar**  
Director  
DIN: 00229794

*Sachit Kumar*

**Sachit Kumar**  
Managing Director  
DIN: 00229679

*Renu Kumar*

**Renu Kumar**  
Director  
DIN : 09448455

Globe Detective Agency Private Limited  
or the year ended 31 March, 2023

**Breakup of Various Accounts**

Figures in ₹

**Statutory Dues Payable**

Particulars	As at March 31, 2023	As at March 31, 2022
PF Payable	6,130,167	5,879,516
ESI	1,078,625	1,062,772
TDS Payable	86,936	1,327,565
Professional Tax	229,701	278,818
GST Payable	21,037,570	17,576,312
<b>Total</b>	<b>28,562,999</b>	<b>26,124,982</b>

**Employee Benefits Payable**

Particulars	As at March 31, 2023	As at March 31, 2022
Salaries & Wages	26,356,787	26,140,016
Bonus Payable 2019-20	-	330,338
Bonus Payable 2020-21	-	329,119
Bonus Payable 2021-22	3,288,928	13,326,646
Bonus Payable 2022-23	12,919,318	-
Amount due to Staff	208,548	210,247
<b>Total</b>	<b>42,773,580</b>	<b>40,336,366</b>

**Expenses payable**

Particulars	As at March 31, 2023	As at March 31, 2022
Rent payable	289,487	892,104
Gas, Water & Electricity payable	84,093	28,791
Conveyance & Travelling Payable	87,347	98,925
Professional Fees payable	-	-
Expenses Payable	96,759	167,073
Telephone Expense	14,712	2,990
Lotus Corporate Park Maintenance	245,986	-
<b>Total</b>	<b>818,383</b>	<b>1,189,883</b>

**Security Deposits with Others**

Particulars	As at March 31, 2023	As at March 31, 2022
Deposit with Landlord	947,297	849,882
Deposit with Others	5,374,831	5,062,990
Bank Gaurantee		
- Fixed Deposit	3,483,337	1,659,542
- Margin Money	2,872,000	-
<b>Total</b>	<b>12,677,465</b>	<b>7,572,414</b>



Renu Kumar



**Breakup of Various Accounts**

Figures in ₹

**Fixed Deposit with Scheduled Bank**

Particulars	As at March 31, 2023	As at March 31, 2022
<i>Having maturity less than 12 months</i>		
ICICI Bank - Chennai HK	-	1,683,756
Canara Bank - Kolkata	2,230,984	1,209,170
Canara Bank - Delhi	1,332,381	1,332,381
ICICI Bank - Delhi	7,341,471	3,643,707
Indian Bank -Delhi	8,686,344	8,686,344
Canara Bank - Bangalore	2,496,433	2,496,433
Canara Bank - Mumbai	5,500,000	5,000,000
Canara Bank - Chennai	4,896,247	5,900,600
Union Bank- Chennai	1,864,786	-
Union Bank - Baroda	2,250,000	8,422,000
<b>Total</b>	<b>36,598,646</b>	<b>38,374,391</b>

**Balance with Revenue Authorities**

Particulars	As at March 31, 2023	As at March 31, 2022
Income Tax F.Y. 2018-19	-	-
Advance Tax	136,187,315	93,321,932
Tax Deducted at Source	14,428,282	19,096,236
Tax Collected at Source	22,054	16,983
IGST Recoverable	21,055,262	26,223,889
GST Recoverable	1,537,438	120,367
PF Recoverable	-	53,756
Sales Tax & Vat Recoverable	725,757	725,757
Less : Provision for Income Tax	(130,000,000)	(75,000,000)
<b>Total</b>	<b>43,956,108</b>	<b>64,558,919</b>

**Other Advances**

Particulars	As at March 31, 2023	As at March 31, 2022
Advance to supplier for purchases	-	42,716
Advance to Employees	1,395,128	2,503,513
Advance for Property (Panchseel Residencial Flats)	-	12,000,000
Imprest to Staff	66,924	55,041
United Insurance Company Limited	73,156	60,727
Advance for Expenses	198,875	-
<b>Total</b>	<b>1,734,083</b>	<b>14,661,997</b>



Renu Kumar

Globe Detective Agency Private Limited  
for the year ended 31 March, 2023

Breakup of Various Accounts

Figures in ₹

Contribution to Provident Fund

Particulars	For the year ended 31st March, 2023	For the year ended 31st March, 2022
Administrative Charges of DLIF	53,810	26,933
Administrative Charges on PF	1,396,035	1,250,333
Deposit Link with Insurance Fund	1,336,723	1,221,687
P.F.Contribution	33,538,149	29,977,969
<b>Total</b>	<b>36,324,717</b>	<b>32,476,922</b>

Other Expenses

Particulars	For the year ended 31st March, 2023	For the year ended 31st March, 2022
Books & Periodicals	3,000	1,500
Canteen Charges	1,411	-
ESI Expenses (Damage)	-	42,885
Professional Tax	19,181	43,668
Sales Tax	-	47,664
Income Tax	-	51,896
TDS Expense	2,978	16,986
GST Expenses	291,696	282,812
Other Expenses	12,961	-
<b>Total</b>	<b>331,227</b>	<b>487,411</b>

Renu kumar





**Net Reimbursement (Installation & Maintenance) INCOME**

Particlars	For the year ended 31st March, 2023	For the year ended 31st March, 2022
Installation Income	22,317,594	16,367,380
Maintenance Income	15,280,751	17,581,611
Installation Expense	12,625,882	7,615,830
Maintenance Expense	634,143	678,399
<b>NET INSTALLATION &amp; MAINTENANCE INCOME / (EXPENSE)</b>	<b>24,338,320</b>	<b>25,654,762</b>

**Net Reimbursement (Packing & Forwarding) INCOME**

Particlars	For the year ended 31st March, 2023	For the year ended 31st March, 2022
Packing & Forwarding Income	20,330	540
Packing & Forwarding Expense	-	-
<b>NET PACKING &amp; FORWARDING INCOME / (EXPENSE)</b>	<b>20,330</b>	<b>540</b>

**Net Reimbursement (Freight)**

Particlars	For the year ended 31st March, 2023	For the year ended 31st March, 2022
Freight Income	59,444	117,094
Freight Expense	927,328	947,058
<b>NET FREIGHT INCOME / (EXPENSE)</b>	<b>(867,884)</b>	<b>(829,965)</b>

**Net Reimbursement (Miscellaneous & Incidental) INCOME**

Particlars	For the year ended 31st March, 2023	For the year ended 31st March, 2022
Miscellaneous & Incidental Income	6,149,681	2,140,535
Miscellaneous & Incidental Income- Export	-	-
Miscellaneous & Incidental Expense	14,624,547	12,390,464
<b>NET MISCELLANEOUS &amp; INCIDENTAL INCOME / (EXPENSE)</b>	<b>(8,474,866)</b>	<b>(10,249,929)</b>

**Net Reimbursement (Conveyance & Transport) (INCOME)**

Particlars	For the year ended 31st March, 2023	For the year ended 31st March, 2022
Travelling Income	1,831,272	758,282
Conveyance Income	4,388,725	1,693,805
Conveyance & Transport Expense	9,884,311	7,530,812
Travelling Expenses (Domestic)	7,588,544	4,985,535
Travelling Expenses (Foreign)	4,517,136	9,939,797
<b>NET CONVEYANCE &amp; TRANSPORT INCOME / (EXPENSE)</b>	<b>(15,769,994)</b>	<b>(20,004,058)</b>

Renu Kumar



**Net Shared Service INCOME**

Particlars	For the year ended 31st March, 2023	For the year ended 31st March, 2022
Inter office Support Service-Income	5,604,340	-
Inter office Support Service-Expenses	3,952,349	-
<b>NET MISCELLENEOUS &amp; INCIDENTAL INCOME / (EXPENSE)</b>	<b>1,651,991</b>	<b>-</b>

**Security Services**

Particlars	For the year ended 31st March, 2023	For the year ended 31st March, 2022
Security Services		
- Domestic	418,102,870	369,122,760
- SEZ	14,093,568	9,353,407
Income from ETS (USA)	77,102,031	50,582,079
<b>Total</b>	<b>509,298,469</b>	<b>429,058,246</b>

**Investigation Services**

Particlars	For the year ended 31st March, 2023	For the year ended 31st March, 2022
Investigation Services	34,481,358	22,399,658
Investigation Services- Export	677,577,854	540,396,775
<b>Total</b>	<b>712,059,212</b>	<b>562,796,433</b>

**Housekeeping Services**

Particlars	For the year ended 31st March, 2023	For the year ended 31st March, 2022
Housekeeping Services	9,626,981	7,039,419
Other Recovery	10,094	23,347
<b>Total</b>	<b>9,637,075</b>	<b>7,062,766</b>

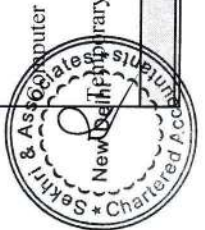
Renu kumar



**RE: Globe Detective Agency Private Limited**  
**For the year ended 31 March, 2023**

**Depreciation as per Income Tax Rules For the Year ending 31.03.2023**

NAME OF THE ASSETS	RATE	WDV AS ON 31.03.2022	ADDITION		DEDUCTIONS	TOTAL AS ON 31.03.2023	DEPRECIATION FOR THE YEAR	WDV AS ON 31.03.2023
			Upto 30.09.2022	After 30.09.2022				
Goodwill	-	510,000	-	-	-	510,000	-	510,000
		<b>510,000</b>	-	-	-	<b>510,000</b>	-	<b>510,000</b>
Land	-	548,041	-	-	-	548,041	-	548,041
Land (Hoota Gali)	-	2,549,889	-	-	-	2,549,889	-	2,549,889
Land(Hinkal Village)	-	13,937	-	-	-	13,937	-	13,937
Land (KRS)	-	92,896	-	-	-	92,896	-	92,896
		<b>3,204,763</b>	-	-	-	<b>3,204,763</b>	-	<b>3,204,763</b>
Building	10%	3,148,296	-	-	-	3,148,296	314,830	2,833,466
Building (Globe Foods)	10%	451,810	-	-	-	451,810	45,181	406,629
Building( Kodagu Foods)	10%	223,021	-	-	-	223,021	22,302	200,719
		<b>3,823,127</b>	-	-	-	<b>3,823,127</b>	<b>382,313</b>	<b>3,440,814</b>
Plant & Machinery	15%	(31,860)	-	-	-	(31,860)	(4,779)	(27,081)
Plant & Machinery(Kodagu Foods)	15%	77,462	-	-	-	77,462	11,619	65,843
		<b>45,602</b>	-	-	-	<b>45,602</b>	<b>6,840</b>	<b>38,762</b>
Borewell	15%	11,673	24,200	-	-	35,873	5,381	30,492
Arms & Weapon	15%	1,239	-	-	-	1,239	186	1,053
Office & Equipment	15%	3,198,866	290,793	60,887	-	3,198,866	479,830	2,719,036
Vehicle	15%	9,697,888	5,563,173	1,116,230	686,389	9,697,888	1,454,683	8,243,205
		<b>12,909,666</b>	<b>5,878,166</b>	<b>1,177,116</b>	<b>686,389</b>	<b>12,933,866</b>	<b>1,940,080</b>	<b>10,993,786</b>
Furniture & Fixture	10%	1,849,746	257,848	61,000	-	2,168,594	213,809	1,954,784
Furniture & Fixture (Globe Foods)	10%	860	-	-	-	860	86	774
Furniture & Fixture (Kodagu Foods)	10%	2,494	-	-	-	2,494	249	2,245
		<b>1,853,100</b>	<b>257,848</b>	<b>61,000</b>	-	<b>2,171,948</b>	<b>214,145</b>	<b>1,957,803</b>
Vehicle	30%	2,848,603	-	-	-	2,848,603	854,581	1,994,022
Intangible Asset (Goodwill)	25%	3,394	-	-	-	3,394	848	2,545
Computer	40%	1,335,083	205,865	168,800	-	1,710,348	650,379	1,059,969
Intangible Asset (Goodwill)	100%	-	-	-	-	-	-	-
<b>TOTAL</b>		<b>26,533,936</b>	<b>6,341,879</b>	<b>1,406,916</b>	<b>686,389</b>	<b>27,251,649</b>	<b>4,049,186</b>	<b>23,202,463</b>



*Renu Kumar*

**RE: GI OBE DETECTIVE AGENCY PRIVATE LIMITED**

For the year ending 31 March, 2023

**Deferred Tax Calculation for the A.Y. 2023-24**

Particulars		Figures in ₹	
I On difference between Book balance & Tax balance of Fixed Asset - Add: WDV as on 31st March'2023 (As Per Income Tax Act) - Less: Net WDV as on 31st March'2023(As Per Companies Act)		23,202,463	762,287
		(20,270,589)	
		2,931,874	
Deferred Tax Asset on the above			
II On expenses disallowed u/s 40(a)(ia) Audit Fees	800000	240,000	
III On expenses disallowed u/s 43B Bonus Payable FY 2022-23, disallowed		12,919,318	
Less: Bonus Paid for FY 2021-22, allowed		(10,037,718)	
Less: Bonus Paid for FY 2020-21, allowed		(13,997)	
Less: On expenses disallowed u/s 40(a)(ia) Now Allowed		(180,000)	
Deferred Tax Asset on the above			761,177
<b>Deferred Tax Asset/Liability as on 31/03/2023</b>			<b>1,523,464</b>

