

M/S TSA TECHNOLOGIES PRIVATE LIMITED
D3, JANPATH ENCLAVE FULSUNGA rudrapur Udham Singh Nagar UR 263153 IN

CASH FLOW STATEMENT AS ON 31.03.2023	Figures at the end of current reporting period 31-Mar-2023
Particulars	Amount
<u>Part - A Cash from Operating Activity:</u>	
Net Profit as per Profit & Loss A/c	0.78
Add: <u>Non-Cash Expense</u>	3.08
Depreciation as per Companies Act	2.21
Provision for Income Tax	0.87
Provision for Prior Period	-
Add: <u>Non-Operating Cash Expense</u>	0.23
Interest Expense	0.23
Less: <u>Non-Operating Cash Income</u>	-0.16
Interest Income on Security & FDR	-0.16
Cash Flow before change in Working Capital	3.93
<i>Add/ (less): Increase / (Decrease) in Current Liability</i>	-3.83
<i>Add/ (less): Decrease/ (Increase) in Current Asset</i>	2.80
<i>Add/ (less): Tax Paid During the year</i>	-
Cash Flow after change in Working Capital	2.90
Net Cash Flow From Operating Activities (A)	2.90

<u>Part - B Cash from Investing Activity:</u>	
Interest Income on Security Deposit	0
<i>Add/ (less): Decrease/ (Increase) in Current Investment</i>	-
<i>Add/ (less): Decrease/ (Increase) in Non-Current Investment</i>	-
<i>Add/ (less): Decrease/ (increase) in Long Term Loans & Advances</i>	-
<i>Add/ (less): Net Investment - Purchase of Fixed Assets</i>	-12.84
Net Cash Flow From Investing Activities (B)	-12.68

<u>Part - C Cash from Financing Activity:</u>	
Net Increase/ (Decrease) in Bank Long Term Borrowing during the year	10.30
<i>Add/ (less): Net Increase/ (Decrease) in Bank Short Term Borrowing during the year</i>	-
<i>Add/ (less): Unsecured Loan Raised/ (Repaid) during the year</i>	-
<i>Less: Interest Expense</i>	-0.23
Net Cash Flow From Financing Activities (C)	10.07

Net Cash Flow From Business during the year (A + B + C)	0.29
Add: Cash & Cash Equivalent at the beginning of the year	0.69
Closing Cash & Cash equivalent as at the end of the year	0.98

Date: 01.09.2023
Place: Rudrapur
UDIN: 23520101BGVRLT5459
For Arora Kapil and Company
Chartered Accountants

For and on Behalf of Board of Directors

Sd/-
CA Kapil Arora
Mem No - 520101

Sd/-
Director
AKASH KUMAR
DIN NO- 08290457

Sd/-
Director
DEVJEET DAS
DIN NO- 09844714

M/S TSA TECHNOLOGIES PRIVATE LIMITED
D3, JANPATH ENCLAVE FULSUNGA Rudrapur Udham Singh Nagar UR 263153 IN
Balance Sheet as at 31st March 2023

Particulars		Note No.	Figures at the end of current reporting period 31-Mar-2023	Figures at the end of previous reporting period 31-Mar-2022
			(in Lacs.)	(in Lacs.)
I	EQUITY AND LIABILITIES			
(1)	Shareholders' Funds			
	(a) Share capital	1	1.00	1.00
	(b) Reserves and surplus	2	1.20	0.42
	(c) Money received against share warrants	3	-	-
	SUB-TOTAL (A)		2.20	1.42
(2)	Share Application Money Pending Allotment			
(3)	Non-Current Liabilities			
	(a) Long-term borrowings	4	10.30	-
	(b) Deferred tax liabilities (Net)	5	0.22	-
	(c) Other Long term liabilities	6	-	-
	(d) Long-term provisions	7	-	-
	SUB-TOTAL (B)		10.52	-
(4)	Current Liabilities			
	(a) Short-term borrowings	8	-	-
	(b) Trade payables	9	-	-
	(i) total outstanding dues of micro enterprises and small enterprises; and			
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises		-	-
	(c) Other current liabilities	10	2.96	6.63
	(d) Short-term provisions	11	0.74	0.26
	SUB-TOTAL (C)		3.70	6.89
	TOTAL(A+B+C)		16.43	8.31
II	ASSETS			
(1)	Non-Current Assets			
	(a) Property, Plant and Equipment and Intangible assets	12	10.86	0.23
	(i) Property, Plant and Equipment	12.A	-	-
	(ii) Intangible assets	12.B	-	-
	(iii) Capital work-in-progress	12.C	-	-
	(iv) Intangible assets under development		-	-
	(b) Non-current investments	13	-	-
	(c) Deferred tax assets (net)	14	-	0.01
	(d) Long-term loans and advances	15	-	-
	(e) Other non-current assets	16	-	-
	SUB-TOTAL (A)		10.86	0.24
(2)	(2) Current assets			
	(a) Current investments	17	-	-
	(b) Inventories	18	-	-
	(c) Trade receivables	19	1.90	5.89
	(d) Cash and cash equivalents	20	0.98	0.69
	(e) Short-term loans and advances	21	-	-
	(f) Other current assets	22	2.68	1.49
	SUB-TOTAL (B)		5.56	8.07
	TOTAL(A+B)		16.43	8.31

See accompanying notes forming part of the financial statements
In terms of our report attached.

Date: 01.09.2023
Place: Rudrapur
UDIN: 23520101BGVRLT5459

For Arora Kapil and Company
Chartered Accountants

As per Audit Report of Even date.

For & On Behalf of Board of
For M/S TSA TECHNOLOGIES PRIVATE LIMITED

Sd/-
CA Kapil Arora
Mem No - 520101

Sd/- Director
AKASH KUMAR
DIN NO- 08290457

Sd/- Director
DEVJEET DAS
DIN NO- 09844714

M/S TSA TECHNOLOGIES PRIVATE LIMITED
D3. JANPATH ENCLAVE FULSUNGA Rudrapur Udhm Singh Nagar UR 263153 IN
Statement of Profit and Loss for the year ended 31 March, 2023

Particulars		Note No.	Figures at the end of current reporting period 31-Mar-2023	Figures at the end of previous reporting period 31-Mar-2022
			In Lacs.	In Lacs.
A	CONTINUING OPERATIONS			
I	Revenue from operations (gross)			
	Sale of products			
	Sale of services	23	29.36	15.70
	Other operating revenues			
II	Other income	24	0	-
III	Total Income (I + II)		29.52	15.70
IV	Expenses:			
	(a) Cost of Material consumed	25a	-	-
	(b) Purchase of Stock in Trade	25b	-	-
	(c) Change in Inventory of Finished Goods, SIT & WIP	25c	-	-
	(d) Employee benefits expense	26	19.81	11.25
	(e) Finance costs	27	0.23	0.00
	(f) Depreciation and amortization expense	12c	2.21	0.16
	(g) Other expenses	28	5.51	3.53
	(h) Auditor's Remuneration & Other Services	28	0.10	0.10
	(i) Preliminary Expenses		-	-
	Total expenses		27.87	15.04
V	Profit before exceptional and extraordinary items and tax (III - IV)		1.65	0.66
VI	Exceptional items	29	-	-
VII	Profit before extraordinary items and tax (V +/- VI)		1.65	0.66
VIII	Extraordinary items	30	-	-
IX	Profit before tax (VII- VIII)		1.65	0.66
X	Tax expense:			
	(a) Current tax expense for current year		0.64	0.16
	(b) (Less): MAT credit (where applicable)		-	-
	(c) Current tax expense relating to prior years		-	-
	(d) Net current tax expense		0.64	0.16
	(e) Deferred Tax Assets/ Liability		0.23	-0.01
			0.87	0.14
XI	Profit (Loss) for the period from continuing operations (IX-X)		0.78	0.51

See accompanying notes forming part of the financial statements
In terms of our report attached.

As per Audit Report of Even date.

Date: 01.09.2023
Place: Rudrapur
UDIN: 23520101BGVRLT5459

For Arora Kapil and Company
Chartered Accountants

For & On Behalf of Board of
For M/S TSA TECHNOLOGIES PRIVATE LIMITED

Sd/-
CA Kapil Arora

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Director
AKASH KUMAR
DIN NO- 08290457

Sd/-
Director
DEVJEET DAS
DIN NO- 09844714

B	DISCONTINUING OPERATIONS			
XII	(a) Profit/(loss) from discontinuing operations (before tax)		-	-
	(b) Gain / (Loss) on disposal of assets / settlement of liabilities attributable to the discontinuing operations		-	-
	(c) Add / (Less): Tax expense of discontinuing operations			
	(i) on ordinary activities attributable to the discontinuing operations		-	-
	(ii) on gain / (loss) on disposal of assets / settlement of liabilities		-	-
XIII	Profit / (Loss) from discontinuing operations [XII (a) + XII (b) + XII (c)]		-	-
C	TOTAL OPERATIONS			
XIV	Profit / (Loss) for the year (XI - XIII)		0.78	0.51
XV	Earnings per share (of 10 /- each):			
(i)	(a) Basic			
	(i) Continuing operations		7.80	5.15
	(ii) Total operations		7.80	5.15
	(b) Diluted			
	(i) Continuing operations		7.80	5.15
	(ii) Total operations		7.80	5.15
XV	Earnings per share (excluding extraordinary items) (of ` ___/- each):			
(ii)	(a) Basic			
	(i) Continuing operations		7.80	5.15
	(ii) Total operations		7.80	5.15
	(b) Diluted			
	(i) Continuing operations		7.80	5.15
	(ii) Total operations		7.80	5.15

See accompanying notes forming part of the financial statements
In terms of our report attached.

Date: 01.09.2023
Place: Rudrapur
UDIN: 23520101BGVRLT5459

As per Audit Report of Even date.

For Arora Kapil and Company

For & On Behalf of Board of
For M/S TSA TECHNOLOGIES PRIVATE LIMITED

Sd/-
CA Kapil Arora

Sd/-
Director
AKASH KUMAR
DIN NO- 08290457

Sd/-
Director
DEVJEET DAS
DIN NO- 09844714

Note 1 Share capital

Particulars	Figures at the end of current reporting period 31-Mar-2023		Figures at the end of previous reporting period 31-Mar-2022	
	Number of shares	Amount in Rupees	Number of shares	Amount in Rupees
(a) Authorised Equity shares of par value of Rs. 10 each with voting rights	1.00	10.00	1.00	10.00
(b) Issued Equity shares of par value of Rs. 10 each with voting rights	0.10	1.00	0.10	1.00
(c) Subscribed and fully paid up Equity shares of par value of Rs. 10 each with voting rights	0.10	1.00	0.10	1.00
Total	0.10	1.00	0.10	1.00

I. Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting year/periods

Particulars	Figures at the end of current reporting period 31-Mar-2023		Figures at the end of previous reporting period 31-Mar-2022	
	Number of Shares	Amount in Rupees	Number of Shares	Amount in Rupees
Equity Shares with voting rights				
Shares outstanding at the beginning of the year	0.10	1.00	0.10	1.00
Shares issued during the year/ period	-	-	-	-
Shares outstanding at the end of the Year/period	0.10	1	0.10	1

II. Rights, Preference & Restrictions Attached to the Shares

- (a) In Respect of equity shares, voting rights shall be in same proportion as the capital paid upon such equity shares.
(b) The dividend if proposed by board of directors which is subject to approval of the shareholders in annual general meeting shall be same in the same proportion as the capital paid upon such equity shares.
(c) In the event of winding up, the equity shareholders are eligible to receive the remaining assets of the company in proportion to the capital paid upon such equity shares.

III. Shareholding in Company (Shareholders holding more than 5% Share Capital)

Name of Shareholder	No. of Shares held Current reporting period	No. of Shares held Previous reporting period
1 AKASH KUMAR	0.05	0.05
2 DISHA DUTTA	0.05	0.05

IV. Shareholding of Promoters

Name of Promoter	No. of Shares** (Equity Shares)	%age of Total Shares
1 AKASH KUMAR	0.05	50.00
2 DISHA DUTTA	0.05	50.00
TOTAL	0.10	100.00

V. Notes to Account: Share Capital

- A. The company has not issued equity shares of Rs. 10/- each class during the relevant assessment year.
B. The paid up and subscribed share capital remains the same.
C. There are no rights, preference and restriction attached to each class of shares including restriction on distribution of dividend and repayment of capital as told by those charged by Governance.
D. Each equity share has one voting rights.
E. There is no Subsidiary company of this unit.
G. No shares are being reserved for issue under options.
H. The company has not issued any security convertible into equity shares till date.
I. No call on shares is unpaid till date.
J. The company has not forfeited any number of shares during the financial Year.
K. No shares were being allotted as fully/ partly paid-up pursuant to contract(s) without payment being received in cash.
L. No securities are convertible into equity/ preference shares issued alongwith.

Note 2 Reserves and surplus

Particulars	Figures at the end of current reporting period 31- Mar-2023	Figures at the end of previous reporting period 31-Mar-2022
(a) Share Premium		
Opening balance	-	-
Add: Additions during the year (give details)	-	-
Less: Utilised / transferred during the year (give details)	-	-
Closing balance	-	-
(b) Revaluation reserve		
Opening balance	-	-
Add: Addition on revaluations during the year	-	-
Less: Utilised for set off against depreciation written back etc.	-	-
Closing balance	-	-
(c) General reserve		
Opening balance	-	-
Add: Transferred from surplus in Statement of Profit and Loss	-	-
Less: Utilised / transferred during the year for: Prior Period	-	-
Closing Balance	-	-
(d) Profit & Loss Account		
Opening Balance	0.42	(0.09)
Add: Profit Made during the year	0.78	0.51
Less: Utilised / transferred during the year for: Prior Period	-	-
Closing Balance	1.20	0.42
(e) Preliminary Expenses		
Opening Balance	-	-
Add: During the year	-	-
Less: Written off this year	-	-
Closing Balance	-	-
GRAND TOTAL	1.20	0.42

NOTES TO ACCOUNT: RESERVES & SURPLUS

- A. The company has not distributed any dividend during the relevant year.
B. Company has not issued any share warrant.
C. No share application money is pending for allotment at the end the relevant assessment year.

Note 4 Long-term borrowings

Particulars	Figures at the end of current reporting period 31-Mar-2023	Figures at the end of previous reporting period 31-Mar-2022
(A) Term loans		
<u>From Banks/ Financial Institutions</u>		
Secured from Banks/ Financial Institutions	10.30	-
Unsecured from Banks/ Financial Institutions	-	-
	10.30	-
<u>From Other Related Parties</u>		
Secured from Related Parties	-	-
Unsecured from Related Parties	-	-
	-	-
Total	10.30	-

SECURED LOANS	Amount	Amount
<u>FROM BANKS</u>		
HDFC BANK	10.30	0.00
TOTAL	10.30	-
UNSECURED LOANS	Amount	Amount
From Friends and Relative	0.00	0.00
TOTAL	-	-

NOTES TO ACCOUNT: LONG TERM BORROWING

- A. The Company has only secured loan from financial Institution.
B. The company has not taken unsecured loan from other than related persons during the relevant year.
C. The Company has taken loan from the directors/ shareholders during the year.
D. The company has not made any default in repayment of installment or interest thereon.
E. The loan is to be repaid in either Monthly/quarterly installments.
F. The company does not have any outstanding amount in the nature of dues towards bond/ debentures

Note 5 Deferred Tax Liabilities

Particulars	Figures at the end of current reporting period 31-Mar-2023	Figures at the end of previous reporting period 31-Mar-2022
Opening balance	-	-
Add: Created during the year	0.23	-
Less: DTA, if any adjusted	0.01	-
Total	0.22	-

Note 6 Other long term liabilities

Particulars	Figures at the end of current reporting period 31-Mar-2023	Figures at the end of previous reporting period 31-Mar-2022
(a) Trade payables	-	-
(b) Others	-	-
Total	-	-

Note 7 Long Term provisions

Particulars	Figures at the end of current reporting period 31-Mar-2023	Figures at the end of previous reporting period 31-Mar-2022
(a) Provision for employee benefits	-	-
(b) Others	-	-
Total	-	-

Note 8 Short Term Borrowings

Particulars	Figures at the end of current reporting period 31-Mar-2023	Figures at the end of previous reporting period 31-Mar-2022
(a) <u>Loans repayable on demand</u>		
(i) From Banks		
Union Bank of India	-	-
(ii) From other parties	-	-
(b) Loans and advances from related parties	-	-
(c) Deposits	-	-
(d) Other loans and advances (specify nature)	-	-
(e) Current maturities of Long term borrowings	-	-
Total	-	-

Note 9 Trade Payables

Particulars	Figures at the end of current reporting period 31-Mar-2023	Figures at the end of previous reporting period 31-Mar-2022
Acceptances		
Less than 1 year (As per list annexed)	-	-
More than 1 year (As per list annexed)	-	-
1 year to 2 years (As per list annexed)	-	-
2 year to 3 years (As per list annexed)	-	-
more than 3 years (As per list annexed)	-	-
Other than Acceptances	-	-
Total	-	-

Note 10 Other Current Liabilities

Particulars	Figures at the end of current reporting period 31-Mar-2023	Figures at the end of previous reporting period 31-Mar-2022
(a) Interest accrued but not due on borrowings	-	-
(b) Other payables		
(i) Statutory remittances (Cont. to PF and ESIC, Withholding Taxes etc.)	-	-
(ii) Salary Payable	-	-
(iii) GST Payable	0.78	1.63
(iv) Bonus Payable	-	-
(v) TDS & TCS Payable	-	-
(vi) Power & Fuel Payable	-	-
(vii) Mandi Shulk Payable	-	-
(viii) Advance from Customer (as per list attached)	-	-
(ix) Party Payable	2.18	5.00
Total	2.96	6.63

Note 11 Short-Term Provisions

Particulars	Figures at the end of current reporting period 31-Mar-2023	Figures at the end of previous reporting period 31-Mar-2022
(a) Provision - for Taxes		
(i) Provision for tax (CY)	0.64	0.16
'Less: Opening Provision	-	-
'Less: TDS & Advance Tax paid	-	-
'Less: Adjustment for Old Provision	-	-
'Less: Refund of Income Tax	-	-
Net Provision for tax (CY)	0.64	0.16
(b) Other Provision	-	-
Audit Fee Payable	0.10	0.10
Total	0.74	0.26

M/S TSA TECHNOLOGIES PRIVATE LIMITED
D3, JANPATH ENCLAVE FULSUNGA Rudrapur Udham Singh Nagar UR 263153 IN

Note 13 Non Current Investments

Particulars	Figures at the end of current reporting period 31-Mar-2023	Figures at the end of previous reporting period 31-Mar-2022
(a) Investment in Property	-	-
(b) Investment in Equity Instrument	-	-
(c) Investment in Preference Shares	-	-
(d) Investment in Government & Trusted Securities	-	-
(e) Investment in Debentures or Bonds	-	-
(f) Investment in Mutual Funds	-	-
(g) Investment in Partnership Firms	-	-
(h) Other non current investments	-	-
Quoted	-	-
Unquoted	-	-
Total	-	-

NOTES TO ACCOUNT: NON-CURRENT INVESTMENT

A. The investments have been valued at Cost or NRV, whichever is lower

Note 14 Deferred Tax Assets

Particulars	Figures at the end of current reporting period 31-Mar-2023	Figures at the end of previous reporting period 31-Mar-2022
Opening balance	0.01	-
Add: DTA created during the year	-	0.01
Less: DTL adjusted, if any	0.01	-
Total	-	0.01

Note 15 Long Term Loans & Advances

Particulars	Figures at the end of current reporting period 31-Mar-2023	Figures at the end of previous reporting period 31-Mar-2022
(a) Capital Advances		
Secured, considered good	-	-
Unsecured, considered good	-	-
Doubtful	-	-
Less: Provision for doubtful deposits	-	-
(b) Loans and advances to Related Parties		
Secured, considered good	-	-
Unsecured, considered good	-	-
Doubtful	-	-
Less: Provision for doubtful loans & advances	-	-
(c) Other Loans & Advances		
Secured, considered good	-	-
Unsecured, considered good	-	-
Doubtful	-	-
Less: Provision for doubtful loans & advances	-	-
Total	-	-

Note 16 Other Non Current Assets

Particulars	Figures at the end of current reporting period 31-Mar-2023	Figures at the end of previous reporting period 31-Mar-2022
(a) Long Term Trade Receivables		
Secured, considered good	-	-
Unsecured, considered good	-	-
Doubtful	-	-
Less: Provision for doubtful deposits	-	-
(b) Security Deposits		
Secured, considered good	-	-
Unsecured, considered good	-	-
Doubtful	-	-
Less: Provision for doubtful deposits	-	-
(b) Others	-	-

M/S TSA TECHNOLOGIES PRIVATE LIMITED
D3, JANPATH ENCLAVE FULSUNGA Rudrapur Udham Singh Nagar UR 263153 IN

Note 17 Current Investments

Particulars	Figures at the end of current reporting period 31-Mar-2023	Figures at the end of previous reporting period 31-Mar-2022
(a) Investment in Equity Instrument	-	-
(b) Investment in Preference Shares	-	-
(c) Investment in Government & Trusted Securities	-	-
(d) Investment in Debentures or Bonds	-	-
(e) Investment in Mutual Funds	-	-
(f) Investment in Partnership Firms	-	-
(g) Other investments	-	-
Quoted	-	-
Unquoted	-	-
Total	-	-

NOTES TO ACCOUNT: CURRENT INVESTMENT

A. The investments have been valued at Cost or NRV, whichever is lower

Note 18 Inventories

(At lower of cost and net realisable value)

Particulars	Figures at the end of current reporting period 31-Mar-2023	Figures at the end of previous reporting period 31-Mar-2022
(a) Raw materials	-	-
(b) Work-in-progress	-	-
(c) Finished goods (other than those acquired for trading)	-	-
(d) Packing Material	-	-
(e) Stores & Spares	-	-
(f) Stock-in-Trade (in respect of goods acquired for trading)	-	-
(f) Goods-in-transit	-	-
Total	-	-

NOTES TO ACCOUNT: INVENTORIES

A. The inventories have been valued at Cost or NRV, whichever is lower

Note 19 Trade Receivables

Particulars	Figures at the end of current reporting period 31-Mar-2023	Figures at the end of previous reporting period 31-Mar-2022
Trade receivables outstanding for a period exceeding six months from the date they were due for payment		
Secured, considered good	-	-
Unsecured, considered good	-	-
Doubtful	-	-
Less: Provision for doubtful trade receivables	-	-
(A)	-	-
Other Trade receivables		
Secured, considered good	1.90	5.89
Unsecured, considered good	-	-
Doubtful	-	-
Less: Provision for doubtful trade receivables	-	-
(B)	1.90	5.89
Total(A+B)	1.90	5.89

NOTES TO ACCOUNT: TRADE RECEIVABLES

A. No debts are due by directors or officers of the company or a company in which director is a partner or member.

Note 20 Cash and Cash Equivalents

Particulars	Figures at the end of current reporting period 31-Mar-2023	Figures at the end of previous reporting period 31-Mar-2022
(a) Cash in hand	0.31	0.35
(b) Cheques, draft on Hand	-	-
(c) Balances with banks	0.67	0.34
Total	0.98	0.69

M/S TSA TECHNOLOGIES PRIVATE LIMITED

D3, JANPATH ENCLAVE FULSUNGA rudrapur Udham Singh Nagar UR 263153 IN

Note 21 Short-Term Loans and Advances

	Particulars	Figures at the end of current reporting period 31-Mar-2023	Figures at the end of previous reporting period 31-Mar-2022
	(a) Loans and advances to Related Parties		
	Secured, considered good	-	-
	Unsecured, considered good	-	-
	Doubtful	-	-
	Less: Provision for doubtful loans and advances	-	-
	(b) Loans and advances to Farmers		
	Secured, considered good	-	-
	Unsecured, considered good	-	-
	Doubtful	-	-
	Less: Provision for doubtful loans and advances	-	-
	(c) Balances with government authorities	-	-
	(d) Other Advances (inc. Advances to supplier of Material)	-	-
	Total	-	-

Note 22 Other current assets

	Particulars	Figures at the end of current reporting period 31-Mar-2023	Figures at the end of previous reporting period 31-Mar-2022
(a)	<u>Advance Taxes and Expenses</u>		
	Prepaid Fees & Taxes (Others)	-	
	Prepaid Insurance		
	Income Tax Recoverable (Old Years)		
	Sales Tax Appeal		
	Income Tax Recoverable (Current Years)		
	Advance License Fees (BIS)		
	Advance for Car Booking		
	TDS Receivable	2.58	1.49
	TCS Receivable	0.11	
	Total	2.68	1.49

M/S TSA TECHNOLOGIES PRIVATE LIMITED

D3, JANPATH ENCLAVE FULSUNGA rudrapur Udham Singh Nagar UR 263153 IN

Note 23 Revenue from Operations

	Particulars	Figures at the end of current reporting period 31-Mar-2023	Figures at the end of previous reporting period 31-Mar-2022
(a)	Sale of Service	29.36	15.70
	Total	29.36	15.70

Note 24 Other Income

	Particulars	Figures at the end of current reporting period 31-Mar-2023	Figures at the end of previous reporting period 31-Mar-2022
(a)	Other income	0.03	-
(b)	Interest on Electricity Security	-	-
(c)	Interest on Income Tax Refund	0.14	-
	Total	0.163	-

Note 25.a Cost of Material Consumed

	Particulars	Figures at the end of current reporting period 31-Mar-2023	Figures at the end of previous reporting period 31-Mar-2022
A.	Raw Material		
	Opening Stocks	0.00	0.00
	Add: Purchases and Labour	-	0.00
	Less: Closing Stock	0.00	0.00
	Consumption of Raw-Material (A)	-	-
B.	Stores & Spares		
	Opening Stocks	-	-
	Add: Purchases	-	-
	Less: Closing Stock	-	-
	Consumption of Stores & Spares (B)	-	-
	Cost Of Material Consumed (A+B)	-	-

Note 25b. Purchase of Stock in Trade

	Particulars	Figures at the end of current reporting period 31-Mar-2023	Figures at the end of previous reporting period 31-Mar-2022
	Stock In Trade	-	-
	Purchase of Stock in Trade	-	-

Note 25c. Change in Inventories of Finished Goods, Stock in Trade

	Particulars	Figures at the end of current reporting period 31-Mar-2023	Figures at the end of previous reporting period 31-Mar-2022
	Closing Stock		
	Finished Goods including By Products	-	-
	Opening Stock		
	Finished Goods including By Products	-	-
	Change in Inventory	-	-

Note 26 Employee Benefits Expense

	Particulars	Figures at the end of current reporting period 31-Mar-2023	Figures at the end of previous reporting period 31-Mar-2022
	Salaries and wages	19.54	11.06
	Contribution to provident & other funds	-	-
	Staff welfare Expenses	0.27	0.19
	Total	19.81	11.25

Employee Benefit Expenses**Salary & wages**

	Amount	Amount
Salary to Staff	6.89	7.90
Directors Remuneration	12.65	3.16
Sub -Total	19.54	11.06

Contribution to Funds

	Amount	Amount
Employee State insurance	-	-
Employees Provident Fund	-	-
Sub -Total	-	-

Staff Welfare Expenses

	Amount	Amount
Expenses	0.27	0.19
Sub -Total	0.27	0.19

M/S TSA TECHNOLOGIES PRIVATE LIMITED
D3, JANPATH ENCLAVE FULSUNGA rudrapur Udham Singh Nagar UR 263153 IN

Note 27 Finance Costs

Particulars	Figures at the end of current reporting period 31-Mar-2023	Figures at the end of previous reporting period 31-Mar-2022
(a) Interest expense on:		
(i) Unsecured loans	-	-
(ii) Other Expenses	-	-
(b) Other Borrowing Costs		
(i) Bank Charges	0.0009	0.0004
(ii) Bank Interest (Cash Credit & Term Loan)	0.23	0.00
Less: Reversal of Bank Charges	-	-
Less: Income from Optimum Utilisation Of Funds	-	-
(c) Net (gain) / loss on foreign currency transactions and translation (considered as finance cost)	-	-
Total	0.23	0.00

Note 28 Other Expenses

Particulars	Figures at the end of current reporting period 31-Mar-2023	Figures at the end of previous reporting period 31-Mar-2022
Professional Charges	0.45	0.18
Subscription Charges	0.11	0.05
Travelling Expenses	2.40	1.54
Misc. Expenses	0.26	0.53
Telephone and Internet Expenses	0.00	0.04
Postage & Courier Expenses	0.00	0.0015
Hotel Expenses	0.61	0.00
Discount Paid	0.00	0.72
Software Expenses	0.07	0.17
Rent	0.24	0.00
Repair & maintenance Expenses	0.18	0.00
Electricity Expenses	0.05	0.00
Training Expenses	0.64	0.00
Business Promotion Expenses	0.50	0.29
Legal & Professional Exp	0.01	0.00
Total	5.51	3.53

Note 28 Other expenses (contd.)

Particulars	Figures at the end of current reporting period 31-Mar-2023	Figures at the end of previous reporting period 31-Mar-2022
(f) Payments to the auditors comprises (net of service tax input credit, where applicable):		
As auditors - Audit fees	0.10	0.10
For Other Services	-	-
Total	0.10	0.10

M/S TSA TECHNOLOGIES PRIVATE LIMITED

Note 5.1

D3, JANPATH ENCLAVE FULSUNGA Rudrapur Udham Singh Nagar UR 263153 IN

SCHEDULE OF PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS AS ON 31.03.2022 (AS PER COMPANIES ACT)

S.No.	PARTICULARS	GROSS BLOCK			DEPRECIATION BLOCK			NET BLOCK			
		BALANCE AS ON 01.04.2021	ADDITION DURING THE YEAR	SALE	BALANCE AS ON 31.03.2022	DEP. UP TO 01.04.2021	DEP FOR THE YEAR	W/O	DEP.UP TO 31.03.2022	BALANCE AS ON 31.03.2022	BALANCE AS ON 31.03.2021
1	Laptop	-	0.39	-	0.39	-	0.16	-	0.16	0.23	-
TOTAL		-	0.39	-	0.39	-	0.16	-	0.16	0.23	-

S.No.	PARTICULARS	GROSS BLOCK			DEPRECIATION BLOCK			NET BLOCK			
		BALANCE AS ON 01.04.2022	ADDITION DURING THE YEAR	SALE	BALANCE AS ON 31.03.2023	DEP. UP TO 01.04.2022	DEP FOR THE YEAR	W/O	DEP.UP TO 31.03.2023	BALANCE AS ON 31.03.2023	BALANCE AS ON 31.03.2022
1	Laptop	0.39	1.02	-	1.41	0.16	0.70	-	0.86	0.55	0.23
2	Battery	-	0.15	-	0.15	-	0.01	-	0.01	0.14	-
3	Car	-	11.51	-	11.51	-	1.50	-	1.50	10.01	-
4	Furniture	-	0.17	-	0.17	-	0.01	-	0.01	0.16	-
TOTAL		0.39	12.84	-	13.23	0.16	2.21	-	2.37	10.86	0.23