

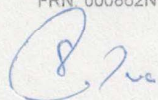
ACME PROCESS HEAT FURNACES PRIVATE LIMITED
CIN:- U74899DL1976PTC008288

Balance Sheet as at 31st March, 2023

Particulars	Note No	Figures as at 31.03.2023	Figures as at 31.03.2022
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	2	7,68,000	7,68,000
(b) Reserves and Surplus	3	6,12,44,976	4,96,22,110
(2) Share Application Money Pending Allotment			
(3) Non-Current Liabilities			
(a) Long-Term Borrowings	4	4,32,501	8,93,721
(b) Deferred Tax Liabilities (Net)		-	-
(4) Current Liabilities			
(a) Short-Term Borrowings	5	-	28,33,446
(b) Trade Payables			
(i) total outstanding dues of micro and small enterprises		14,85,469	32,09,579
(ii) total outstanding dues of creditors other than micro and small enterprises	6	90,77,520	89,07,440
(c) Other Current Liabilities	7	4,18,08,370	2,26,52,787
(d) Short-Term Provisions	8	40,00,440	50,90,000
TOTAL		11,88,17,276	9,39,77,083
II. ASSETS			
(1) Non-Current Assets			
(a) Property, Plant and Equipment and Intangible Assets :			
(i) Property, Plant & Equipment	9	37,47,506	45,51,426
(ii) Intangible Assets	9	4,31,004	44,706
(b) Deferred Tax Assets (net)	10	5,16,030	4,98,168
(c) Long Term Loans & Advances	11	2,22,14,412	1,96,58,239
(2) Current Assets			
(a) inventories	12	3,46,12,244	2,55,93,405
(b) Trade Receivables	13	1,83,65,741	1,16,26,640
(c) Cash and equivalents	14	3,38,11,495	2,39,20,894
(d) Short-Term Loans and Advances	15	51,18,844	80,83,604
TOTAL		11,88,17,276	9,39,77,083

Notes 1 to 33 form part of the Financial Statements
As per our report of even date attached

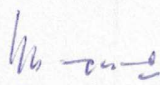
FOR K.B.Chandna & Co.
Chartered Accountants.
FRN: 000862N



Sanjeev Chandna
Partner
Membership No. : 087354



For & On Behalf of Board of Directors of
ACME PROCESS HEAT FURNACES PRIVATE LIMITED



Y.C.KHANNA
(DIRECTOR)
(DIN-00266326)



RISHI SISTA
(DIRECTOR)
(DIN-08899759)

PLACE : New Delhi
DATE : 4th September, 2023
UDIN : 23087354B6XNE12421

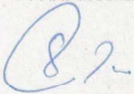
ACME PROCESS HEAT FURNACES PVT. LTD.
CIN:- U74899DL1976PTC008288

Profit and Loss Statement for the year ended 31st March, 2023

Particulars	Note No.	Figures for the year ending 31.03.2023	Figures for the year ending 31.03.2022
I. Revenue from operations	16	16,89,35,187	16,10,52,884
II. Other Income	17	22,02,914	18,86,493
III. Total Income (I +II)		17,11,38,101	16,29,39,376
IV. Expenses:			
(a) Cost of materials consumed	18	12,29,62,297	10,00,34,204
(b) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	19	(58,80,135)	41,80,625
(c) Employee benefit expense	20	2,37,10,487	2,56,93,115
(d) Financial costs	21	2,12,164	2,08,717
(e) Depreciation and amortization expense	22	15,77,297	10,63,215
(f) Other expenses	23	1,28,87,476	1,16,01,617
Total Expenses		15,54,69,586	14,27,81,494
V. Profit before exceptional and extraordinary items and tax (III - IV)		1,56,68,515	2,01,57,882
VI. Exceptional Items:		-	-
VII. Profit before extraordinary items and tax (V - VI)		1,56,68,515	2,01,57,882
VIII. Extraordinary Items		-	-
IX. Profit before tax (VII - VIII)		1,56,68,515	2,01,57,882
X. Tax Expense:			
(1) Current Tax		40,00,440	50,90,000
(2) Income Tax For Earlier Year		62,873	-
(3) Deferred Tax		17,862	37,927
XI. Profit/(Loss) After Tax		1,16,23,064	1,50,29,955
XII. Profit/(Loss) for the period (XIII + XIV)		1,16,23,064	1,50,29,955
XIII. Earning per equity share:			
(1) Basic	24	2	2
(2) Diluted	24	2	2

Notes 1 to 33 form part of the Financial Statements
As per our report of even date attached

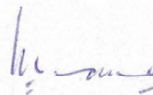
FOR K.B.Chandna & Co.
Chartered Accountants.
FRN: 000862N



Sanjeev Chandna
Partner
Membership No. : 087354



For & On Behalf of Board of Directors of
ACME PROCESS HEAT FURNACES PRIVATE LIMITED



Y.C. KHANNA
(DIRECTOR)
(DIN-00266326)



RISHI SIGTIA
(DIRECTOR)
(DIN-08899759)

PLACE : New Delhi
DATE : 4th September, 2023
UDIN : 23087354B6xNE12421

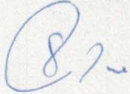
ACME PROCESS HEAT FURNACES PVT. LTD.
CIN:- U74899DL1976PTC008288

Cash Flow Statement for the year ended 31st March, 2023

PARTICULARS	For the year ended March 31, 2023	For the year ended March 31, 2022
Cash Flows from Operating Activities :		
Net Profit before taxation	1,56,68,515	2,01,57,884
Adjusted for:		
Interest Received	(22,02,914)	(18,86,493)
Depreciation	15,77,297	10,63,214
Finance cost	2,12,164	2,08,717
Operating Profit before working capital changes	1,52,55,063	1,95,43,322
Decrease/(Increase) in Sundry Debtors	(67,39,101)	19,03,334
Decrease/(increase) in Inventories	(90,18,839)	5,76,635
Decrease/(Increase) in Loan & Advance	4,08,587	(2,31,59,665)
Increase/(Decrease) in Sundry Creditors	(15,54,029)	(36,97,139)
Increase/(Decrease) in Other Current Liabilities	1,91,55,583	(1,37,78,213)
Increase/(Decrease) in Current Liabilities & Provision	(10,89,560)	28,29,871
Cash generated from Operating activities	1,64,17,704	(1,57,81,854)
Tax Paid	40,63,313	50,90,000
Cash flow before extraordinary item		
Extraordinary items		
Net Cash from (used for) Operating activities	1,23,54,391	(2,08,71,854)
Cash Flows from Investing activities		
Purchase of Fixed Assets	(11,59,674)	(20,52,951)
Interest Received	22,02,914	18,86,493
Net Cash from (used for) Investing activities	10,43,240	(1,66,458)
Cash Flows from Financing activities		
Interest Paid	(2,12,164)	(2,08,717)
Proceeds/ (repayment) of Term Loan	(32,94,865)	1,21,095
Cash Flows from (used for) financing activities	(35,07,029)	(87,622)
Net increase/(decrease) in cash and cash equivalents	98,90,601	(2,11,25,934)
Cash and Cash equivalents at the beginning of the year	2,39,20,894	4,50,46,828
Cash and Cash equivalents at the end of the year	3,38,11,495	2,39,20,894

Notes 1 to 33 form part of the Financial Statements
As per our report of even date attached

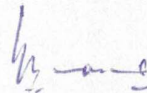
FOR K.B.Chandna & Co.
Chartered Accountants.
FRN: 000862N



Sanjeev Chandna
Partner
Membership No. : 087354



For & On Behalf of Board of Directors of
ACME PROCESS HEAT FURNACES PRIVATE
LIMITED



Y.C. KHANNA
(DIRECTOR)
(DIN-00266326)



RISHI SIGTIA
(DIRECTOR)
(DIN-08899759)

PLACE : New Delhi

DATE : 4th September, 2023

UDIN : 23087354B61XNE12421

ACME PROCESS HEAT FURNACES PVT. LTD.
CIN:- U74899DL1976PTC008288

Notes on Financial Statements for the Year ended 31st March 2023

Note : 2 Share Capital

(a) Share Capital of the Company consists of following:

Sr. No	Particulars	Figures as at 31.03.2023	Figures as at 31.03.2022
1	AUTHORIZED CAPITAL 12,000 Equity Shares of Rs. 100/- each.	12,00,000	12,00,000
		12,00,000	12,00,000
2	ISSUED, SUBSCRIBED & PAID UP CAPITAL 7,680 Equity Shares of Rs. 100/- each, Fully Paid up	7,68,000	7,68,000
	Total	7,68,000	7,68,000

(b) Reconciliation of Number of Shares Outstanding

Particulars	Figures as at 31.03.2023	Figures as at 31.03.2022
Equity shares at the beginning of the year	7,680	7,680
ADD: Number of share issued	-	-
LESS: Shares cancelled on buy back of equity shares	-	-
Equity shares at the end of the year	7,680	7,680

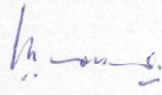
(C) Terms/Rights attached to equity shares :

The Company has only one class of equity shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share. The Company declares and pays dividends in Indian rupees.

(d) Details of shareholders of the Company :

Name of Shareholder	Figures as at 31.03.2023		Figures as at 31.03.2022		Percentage of change during the year
	No. of share Holding	Percentage of holding	No. of share Holding	Percentage of holding	
1 Mr. Y.C Khanna	3,573	47%	3,573	47%	0%
2 Rishi Gogia	3,590	47%	3,590	47%	0%

For Acme Process Heat Furnaces (P) Ltd.

 Director

For Acme Process Heat Furnaces (P) Ltd.

 Director



ACME PROCESS HEAT FURNACES PVT. LTD
CIN:- U74899DL1976PTC008288

Notes on Financial Statements for the Year ended 31st March 2023
(e) Disclosure of shareholding of Promoters :

Sr. No	Name of Shareholder	Figures as at 31.03.2023		Figures as at 31.03.2022		Percentage of change during the year
		Number of Shares	Percentage of holding	Number of Shares	Percentage of holding	
1	Mr.Y.C Khanina	3,573	47%	3,573	47%	-
2	Rishi Sigtia	3,590	47%	3,590	47%	-
			93%		93%	

Note : 3 Reserve & Surplus

Sr. No	Particulars	Figures as at 31.03.2022	Addition during the year	Figures as at 31.03.2023
1	Surplus (Profit & Loss Account)	4,96,21,912	1,16,23,064	6,12,44,976
	Total	4,96,21,912	1,16,23,064	6,12,44,976

Note : 4 Long Term Borrowings

Sr. No	Particulars	Figures as at 31.03.2023	Figures as at 31.03.2022
1	Term Loan : Secured Vehicle Loan (HDFC bank) (Hypothecation against Car)	4,32,501	8,93,721
	Total	4,32,501	8,93,721

Note : 5 Short Term Borrowings

Sr. No	Particulars	Figures as at 31.03.2023	Figures as at 31.03.2022
	Secured Loans Loans Repayable on Demand from Bank: Overdraft- Bank of India (Against Fixed Deposit)	-	28,33,446
	Total	-	28,33,446

For Acme Process Heat Furnaces (P) Ltd.

[Signature]

Director

For Acme Process Heat Furnaces (P) Ltd.

[Signature]
Director



ACME PROCESS HEAT FURNACES PVT. LTD.
CIN: U74899DL1976PTC008288

Notes on Financial Statements for the Year ended 31st March 2023
NOTE - 5 (a) : DETAILS OF SHORT TERM BORROWINGS

Sr. No	Particulars	Name of Bank	Figures as at 31.03.2023	Figures as at 31.03.2022
	Secured			
	(a) Overdraft from Bank: (Against Fixed Deposits)	Bank of India	-	28,33,446
	Sub Total		-	28,33,446

NOTE - 6 : TRADE PAYABLES

Particulars	FIGURES AS AT 31.03.2023	FIGURES AS AT 31.03.2022
Trade payable	1,05,62,990	1,21,17,019
Total	1,05,62,990	1,21,17,019

Disclosure relating to trade payable with respect to above amount :

Particulars	FIGURES AS AT 31.03.2023				
	Less Than 1 year	1-2 years	2-3 years	More than 3 years	Total
1 MSME	14,85,469	-	-	-	14,85,469
2 Others	90,76,886	634	-	-	90,77,520
3 Disputed Dues- MSME	-	-	-	-	-
4 Disputed Dues- Others	-	-	-	-	-
Total	1,05,62,355	634	-	-	1,05,62,989

Disclosure relating to trade payable with respect to above amount :

Particulars	Figures as at 31.03.2022				
	Less Than 1 year	1-2 years	2-3 years	More than 3 years	Total
1 MSME	32,09,579	-	-	-	32,09,579
2 Others	81,34,453	7,72,987	-	-	89,07,440
3 Disputed Dues- MSME	-	-	-	-	-
4 Disputed Dues- Others	-	-	-	-	-
Total	1,13,44,032	-	-	-	1,21,17,019

For Acme Process Heat Furnaces (P) Ltd.

[Signature]

Director



For Acme Process Heat Furnaces (P) Ltd.

[Signature]
Director

ACME PROCESS HEAT FURNACES PVT. LTD.
CIN:- U74899DL1978PTC008288

Notes on Financial Statements for the Year ended 31st March 2023

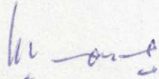
Note : 7 Other Current Liabilities

Sr. No	Particulars	Figures as at 31.03.2023	Figures as at 31.03.2022
1	Current Maturity of Long Term Debts: Vehicle Loan(Yes bank) Vehicle Loan(HDFC bank)	4,61,219	4,61,217
2	Advances Form Customers	3,89,03,092	1,99,07,403
3	Expenses Payable	24,44,060	22,84,168
	Total	4,18,08,370	2,26,52,787

Note : 8 Short Term Provisions

Sr. No	Particulars	Figures as at 31.03.2023	Figures as at 31.03.2022
1	Provision For Income Tax for the year	40,00,440	50,90,000
	Total	40,00,440	50,90,000

For Acme Process Heat Furnaces (P) Ltd.



Director

For Acme Process Heat Furnaces (P) Ltd.

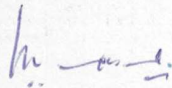

Director

ACME PROCESS HEAT FURNACES PVT. LTD.
CIN - U74899DL1976PTC009288

Note 9: Property, Plant & Equipment & Intangible

Description	GROSS BLOCK				ACCUMULATED DEPRECIATION				NET BLOCK		
	Opening Balance as at 01.04.2022	Additions/ Adjustments	Deductions/ Adjustments	Closing Balance as at 31.03.2023	Opening Balance as at 01.04.2022	For the year 01.04.2022 to 31.03.2023	Prior Period Adjustment	Deductions/ Adjustments	Closing Balance as at 31.03.2023	As at 31.03.2023	As at 31.03.2022
# COMPUTERS- Computer	14,06,557	2,32,992		16,39,549	12,16,628	1,74,712			13,91,340	2,48,209	1,89,929
# VEHICALS- Car Sooter	1,02,79,634 12,042			1,02,79,634 12,042	75,47,577 11,440	8,03,951 -			83,51,528 11,440	19,28,106 602	27,32,057 602
# FURNITURE & FIXTURES- Furniture & Fixture	1,81,911			1,81,911	1,70,560	655			1,71,215	10,696	11,351
# PLANT & EQUIPMENT- Air Conditioner Fax Machine Intercom Pager Plant & Machinery Typewriter Coty Mobile	5,18,376 1,21,987 8,300 6,500 41,73,475 3,157 33,945 67,775			5,18,376 1,21,987 8,300 6,500 43,48,951 8,157 33,945 1,88,982	3,75,917 1,15,888 7,896 6,174 27,69,588 7,749 26,346 11,479	22,401 - - - 2,53,613 - 3,425 74,837			3,98,318 1,15,888 7,896 6,174 30,23,202 7,749 29,771 86,316	1,20,058 6,099 414 326 13,25,749 408 4,174 1,02,666	1,42,459 6,099 414 326 14,03,887 408 7,599 56,296
# INTANGIBLE ASSETS SOFTWARES	3,59,409	6,30,000		9,89,409	3,14,703	2,43,702			5,58,405	4,31,004	44,706
Total (Current Year)	1,71,78,069	11,59,674	-	1,83,37,743	1,25,81,937	15,77,297	-	-	1,41,59,233	41,78,510	45,96,132
Total (Previous Year)	1,51,25,118	20,52,951	-	1,71,78,069	1,15,16,723	10,63,216	-	-	1,25,81,937	45,96,132	36,06,395

For Acme Process Heat Furnaces (P) Ltd.

 Director

For Acme Process Heat Furnaces (P) Ltd.

 Director



ACME PROCESS HEAT FURNACES PVT. LTD.
CIN:- U74899DL1976PTC008288

Notes Forming Part of the Balance Sheet

Note : 10 Deferred Tax Assets (Net)

Sr. No	Particulars	Figures as at 31.03.2023	Figures as at 31.03.2022
	Opening Balance	4,98,168	5,36,095
	ADD: DTA during the year	17,852	-
	LESS: Reversal of DTA during the year	-	(37,927)
	Total	5,16,030	4,98,168

Note : 11 Long Term Loans & Advances

Sr. No	Particulars	Figures as at 31.03.2023	Figures as at 31.03.2022
	Fixed Deposit having Maturity more than 12 Months from the Balance Sheet Date	2,20,07,301	1,94,51,128
	Security Deposits	2,07,111	2,07,111
	Total	2,22,14,412	1,96,58,239

Note : 12 Inventories

Sr. No	Particulars	Figures as at 31.03.2023	Figures as at 31.03.2022
	As Certified by Management		
1	Raw Material	1,51,55,244	1,20,16,540
2	Work-in-Progress	1,03,53,367	1,35,76,865
3	Finished Goods	91,03,633	-
	Total	3,46,12,244	2,55,93,405

For Acme Process Heat Furnaces (P) Ltd.

[Signature]

Director

For Acme Process Heat Furnaces (P) Ltd.

[Signature]
Director



ACME PROCESS HEAT FURNACES PVT. LTD.
CIN:- U74899DL1976PTC008288

Notes Forming Part of the Balance Sheet
Note : 13 Trade Receivable

Sr. No	Particulars	Figures as at 31.03.2023	Figures as at 31.03.2022
	Trade Receivable	1,84,83,741	1,16,26,640
	Less: Provision for Doubtful Debts	1,18,000	-
	Total	1,83,65,741	1,16,26,640

Disclosure related to trade receivable with respect to above amount

Particulars	Figures as at 31.03.2023					Total
	Less Than 6 months	6 months-1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade receivables- considered good	1,24,99,121	26,93,147	31,22,000	51,473	-	1,83,65,741
Undisputed Trade receivables- considered doubtful				1,18,000		1,18,000
Disputed Trade receivables- considered good						
Disputed Trade receivables- considered doubtful						
Total						1,84,83,741

Disclosure related to trade receivable with respect to above amount

Particulars	Figures as at 31.03.2022					Total
	Less Than 6 months	6 months-1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade receivables- considered good	98,00,008	15,98,032	2,28,400			1,16,26,440
Undisputed Trade receivables- considered doubtful						
Disputed Trade receivables- considered good						
Disputed Trade receivables- considered doubtful						
Total						1,16,26,440

For Acme Process Heat Furnaces (P) Ltd.

[Signature]

Director

For Acme Process Heat Furnaces (P) Ltd.

[Signature]
Director



ACME PROCESS HEAT FURNACES PVT. LTD.
CIN:- U74899DL1976PTC008288

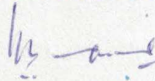
Notes Forming Part of the Balance Sheet
Note : 14 Cash & Bank Balance

Sr. No	Particulars	Figures as at 31.03.2023	Figures as at 31.03.2022
	Cash & Cash Equivalent		
1	Cash-on-Hand	69,483	41,129
2	Balance with Bank :		
	Current A/C with Bank of India	24,686	3,17,840
	Current A/C with Bank of India	15,196	20,033
	Current A/C with Bank of Baroda	4,23,160	27,550
	Overdraft- Bank of India	2,17,940	-
	Staff Imprest	23,404	-
	Fixed Deposits with Bank of India :		
	Bank deposits having original maturity less than 3 months	18,59,817	22,42,924
	Balance with bank in deposit account having maturity of more than three months but are due for maturity within twelve months from balance sheet	3,11,77,810	2,12,71,419
	Total	3,38,11,495	2,39,20,894

Note :15 Short Terms Loans and Advances

Sr. No	Particulars	Figures as at 31.03.2023	Figures as at 31.03.2022
1	Other Loans & Advances:-		
	a) Unsecured, Considered Good :		
	Advances recoverable in cash or in kind or for value to be received	3,68,094	13,15,384
	Advance to suppliers	8,14,633	6,96,748
	Advance Income Tax	30,00,000	46,50,000
	Tax Deducted at Source	7,81,225	8,76,079
	Staff Advances	1,51,536	5,23,990
	Tax Collected at Source	3,357	26,293
	Income Tax - Refund Receivable AY 2020-21	-	(3,890)
	Total	51,18,644	90,83,604

For Acme Process Heat Furnaces (P) Ltd.


Director

For Acme Process Heat Furnaces (P) Ltd.


Director



ACME PROCESS HEAT FURNACES PVT. LTD.
CIN:- U74899DL1976PTC008288

Notes on Financial Statements for the Year ended 31st March 2023

Note : 16 Revenue From Operation

Sr. No	Particulars	Figures for the year ending 31.03.2023	Figures for the year ending 31.03.2022
	Sale of Goods	16,89,35,187	16,10,52,884
	TOTAL SALE	16,89,35,187	16,10,52,884

Note : 17 Other Income

Sr. No	Particulars	Figures for the year ending 31.03.2023	Figures for the year ending 31.03.2022
1	Interest Received on FDR	21,64,337	18,54,308
2	Profit on Sale of Car	-	25,424
3	Sundry Creditors Written back	21,121	1,086
4	Cash Discount	10,682	3,200
5	Miscellaneous Income	-	2,475
6	Foreign Exchange Fluctuation	6,774	-
	Total	22,02,914	18,86,493

Note : 18 Cost of Materials consumed

Sr. No	Particulars	Figures for the year ending 31.03.2023	Figures for the year ending 31.03.2022
	Inventory at the beginning of the year	1,20,16,540	84,12,549
	Add: Purchases during the year	12,61,01,001	10,36,38,195
	Less: Inventory at the end of the year	1,51,55,244	1,20,16,540
	Total	12,29,62,297	10,00,34,204

Note : 19 Change in Inventories

Sr. No	Particulars	Figures for the year ending 31.03.2023	Figures for the year ending 31.03.2022
	Inventories at the beginning of the year		
	Work in Progress	1,35,76,865	1,77,57,491
	Finished Goods	-	-
	Inventories at the end of the year		
	Work in Progress	1,03,53,367	1,35,76,865
	Finished Goods	91,03,633	-
	Total	(58,80,135)	41,80,625

For Acme Process Heat Furnaces (P) Ltd.

[Signature]

Director

For Acme Process Heat Furnaces (P) Ltd.

[Signature]
Director



ACME PROCESS HEAT FURNACES PVT. LTD.
CIN:- U74899DL1975PTC008283

Notes on Financial Statements for the Year ended 31st March 2023

Note : 20 Employment Benefit Expenses

Sr. No	Particulars	Figures for the year ending 31.03.2023	Figures for the year ending 31.03.2022
1	To Directors: Director's Remuneration Bonus Medical Expense	30,84,000 4,00,000 54,181	30,84,000 4,00,000 60,155
2	To Staff: Salaries H.R.A Contribution Leave Encashment P.F. Contribution ESI Contribution Bonus Staff Welfare Medical Expense	39,21,629 23,33,237 1,89,218 6,42,710 1,26,969 3,97,908 1,90,298 2,90,197	31,31,862 23,17,704 2,42,531 6,69,505 - 3,48,680 2,84,006 2,95,445
3	To Workers: Wages & Jobwork Bonus Medical Expense	1,15,94,683 4,79,167 6,290	1,43,42,857 5,03,885 12,485
	Total	2,37,10,487	2,56,93,115

Note :21 Financial Cost

Sr. No	Particulars	Figures for the year ending 31.03.2023	Figures for the year ending 31.03.2022
1	Bank Charges & Interest	2,12,164	2,08,717
	Total	2,12,164	2,08,717

Note : 22 Depreciation & Amortised Cost

Sr. No	Particulars	Figures for the year ending 31.03.2023	Figures for the year ending 31.03.2022
1	Depreciation	15,77,297	10,63,214
	Total	15,77,297	10,63,214

For Acme Process Heat Furnaces (P) Ltd.

Director

For Acme Process Heat Furnaces (P) Ltd.

Director



ACME PROCESS HEAT FURNACES PVT. LTD.
CIN:- U74899DL1976PTC008288

Notes on Financial Statements for the Year ended 31st March 2023
Note : 23 Other Expenses

Sr. No	Particulars	Figures for the year ending 31.03.2023	Figures for the year ending 31.03.2022
	DIRECT EXPENSES		
A	Manufacturing Expenses		
	Freight Inward	7,46,108	4,48,840
	Consumable store	19,51,406	21,99,608
	Furnance Expenses	12,49,530	12,65,600
	Import Clearance Charges	796	4,873
	Water & Electricity Charges	4,67,810	4,44,330
	Tasting and Inspection Charges	70,400	95,350
	Oil and Fuel	3,27,273	3,46,232
	Factory Rent	14,04,810	12,87,000
	Packing & Material	15,633	3,000
	INDIRECT EXPENSES		
B	Selling and Distribution Expenses		
	Freight, Cartage Outward	7,66,687	11,92,855
	Advertisement and Publicity	94,000	-
	Crane Charges	95,620	1,29,060
C	Administrative Expense		
	Auditors Remuneration		
	- Statutory Audit	60,000	60,000
	- Tax Audit	30,000	30,000
	- Income Tax matters	10,000	10,000
	- Company Law Matters	10,000	10,000
	Business Promotion	1,36,608	85,339
	Conveyance	7,84,488	4,17,624
	Computer Repair & Maintenance	44,692	7,064
	Festival Expenses	4,580	11,000
	Donation	5,100	10,100
	General Expenses	2,55,537	2,71,916
	Foreign Exchange Fluctuation	-	430
	Insurance	6,80,868	4,61,965
	Legal and professional Charges	2,57,500	2,50,600
	Late Delivery Charges	2,20,700	-
	Miscellaneous Expenses	51,852	25,564
	Postage, Telegrams and Telephone	2,73,504	1,23,804
	Printing and Stationery	1,12,067	1,47,357
	Provision For D.Debts	1,18,000	-
	P.F. Administration Charges	60,526	63,286
	Short and excess recovery	11,275	1,231
	Travelling Expenses:		
	- Director	18,443	-
	- Staff	2,22,096	3,12,795
	Repairs & Maintenance	4,88,737	2,49,692
	Vehicle Running and Maintenance	13,67,866	11,86,750
	Sundry Balances Written off	2,03,304	1,36,510
	Statutory Expense	13,012	73,479
	Filing Fee	6,600	8,207
	Security Charges	2,80,050	2,26,246
	Total (A+B+C)	1,28,87,476	1,16,71,617

For Acme Process Heat Furnaces (P) Ltd.

M. S.

Director

For Acme Process Heat Furnaces (P) Ltd.

[Signature]

Director



ACME PROCESS HEAT FURNACES PVT. LTD.
CIN:- U74899DL1976PTC008286

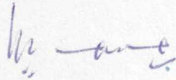
Notes on Financial Statements for the Year ended 31st March 2023

Note 24 Earnings Per Share

Basic earnings per equity share have been computed by dividing net profit after tax by the weighted average number of equity shares outstanding for the year.

Particulars	Unit	For the year ended March 31, 2023	For the year ended March 31, 2022
(a) Net Profit / (loss) for the period attributable to Equity Shareholders		1,16,23,064	1,50,29,955
(b) Weighted Average of Number of Equity Shares	Number of Shares	7,680	7,680
(c) Basic/Diluted Earnings per share (a/b)	Rupees	2	2

For Acme Process Heat Furnaces (P) Ltd.



Director

For Acme Process Heat Furnaces (P) Ltd.



Director



25. Related Party Disclosure :-

Disclosure in respect of related parties in pursuance of Accounting Standard 18 (Related Party Disclosure) issued by the Institute of Chartered Accountants of India are as Follows :

a) Key Management Personnel & their Relatives.

Mr. Y.C Khanna	:	Director
Mrs. Uma Khanna	:	Director
Mr. Rishi Sigtia	:	Director
Mr. Raghav Sigtia	:	Director
Mrs. Prem Lata Sigtia	:	Relative of Director

b) Transactions with Related Parties

Payment to Directors :-	As at 31.03.2023	As at 31.03.2022
i. Remuneration	30,84,000	30,84,000
ii. Contribution to PF	21,600	21,600
iii. Bonus to Directors	4,00,000	4,00,000

Payment to Relative of Director

i. Rent to Prem Lata Sigtia	13,62,339	11,58,300
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c) Outstanding balances of Related Parties:

	As at 31.03.2023	As at 31.03.2022
i. Mr. Y.C Khanna	43,840	31,000
ii. Mr. Rishi Sigtia	28,030	-
iv. Mr. Raghav Sigtia	-	-
v. Mrs. Uma Khanna	-	-

26. Foreign Currency Transactions:-

	As at 31.03.2023	As at 31.03.2022
a) Earnings in Foreign Currency	NIL	NIL
b) Expenditure in Foreign Currency	NIL	NIL
c) C.I.F Value of Imports	97,803	2,94,569

27. Provision, Contingent Liabilities & Contingent Assets:

Provision for	Opening Balance as on 01/04/2022	Addition	Used during the Year	Reversal	Closing Balance As on 31/03/2023
Bonus	12,52,565	12,77,075	12,52,565	-	12,77,075
Taxation	65,79,965	40,00,400	-	-	1,05,80,365
Contingent Assets	NIL	-	-	-	NIL
Contingent Liabilities	2,14,194	3,106	-	-	2,17,300

The TDS liability (Contingent Liability) exists as per details given here under wherein the company is in process of filing revised TDS and company is confident that the TDS demand will be nullified:-

Financial Year	Amount of Liability
2021-2022	460
2022-2023	2,650
Prior Period	2,14,190
Total	2,17,300

For Acme Process Heat Furnaces (P) Ltd.

[Signature]

Director

For Acme Process Heat Furnaces (P) Ltd.

[Signature]
Director



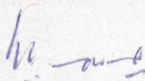
ACME PROCESS HEAT FURNACES PRIVATE LIMITED
CIN:- U74899DL1976FTC008268

Notes to the financial statements for the year ended March 31, 2023

- 28 The Additional Liability, if any, that may arise in respect of GST on filing of Annual Return or on GST Audit/Assessment, would be provided on determination of the same. The amount is unascertainable as on date
- 29 The MCA vide notification dated 24th March 2021 has amended Schedule III to the Companies Act, 2013 in respect of certain disclosures which are applicable from 1st April 2021. The Company has incorporated the changes as per the said amendment in the financial statements and below disclosures are made in compliance of the said amendment :
- (i) The company has no transactions with companies struck off under section 248 of the Companies Act, 2013 or Section 560 of Companies Act, 1956 during the period.
 - (ii) The Company has not traded or invested in Crypto Currency or Virtual Currency during the period.
 - (iii) The Company do not have any Benami property, where any proceeding has been initiated or pending against the company for holding any Benami property.
 - (iv) The Company do not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.
 - (v) The Company have not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
 - (a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the firm (Ultimate Beneficiaries) or
 - (b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries
 - (vi) The Company have not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:
 - (a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
 - (b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
 - (vii) The Company does not have any loans and advances in the nature of loans to promoters, directors, KMP and other related parties.
 - (viii) The Company has not revalued any item of property, plant and equipment and Intangible Assets.
 - (ix) The Company does not have any transactions where the company has not used the borrowings from banks and financial institutions for the specific purpose for which it was taken at the balance sheet date
 - (x) The Company does not hold any immovable properties in name of the Company.
 - (xi) The Company is not required to submit statement of current assets with the bank and therefore reconciliation of the statement filed by the firm with bank and the books of accounts is not applicable
 - (xii) The Company has not been declared as wilful defaulter by any bank or financial institution or government or any government authority.
 - (xiv) The Company has not entered into any scheme(s) of arrangements during the financial year.
 - (xv) The Company does not have any transaction which is not recorded in the books of accounts that has been subsequently surrendered or disclosed as income during the year as part of the on going tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).
 - (xvi) The following accounting ratios are disclosed:

Ratios	Numerator	Denominator	Current Reporting Period	Previous reporting period	% of Change
Current Ratio	Current Assets	Current Liabilities	1.77	1.62	8.5
Inventory turnover ratio	Cost of Goods Sold	Average Inventory	0.95	0.97	(2.2)
Trade Receivables turnover ratio	Net Sales	Average trade receivables	2.81	3.20	(14.1)
Net capital turnover ratio	Sales	Working capital (CA-CL)	2.07	6.07	(192.7)
Net profit ratio	Net Profit	Sales	0.09	0.09	-0.2

For Acme Process Heat Furnaces (P) Ltd.



Director



For Acme Process Heat Furnaces (P) Ltd.



Director

The sales have been increased by Rs. 78,82,303.63/- during the financial year 2022-23. Therefore, trade receivables turnover ratio has been changed by 14.7 percent.

30 There are no Micro and Small Enterprises to whom the Company owes dues, which are outstanding for more than 45 days as at the date of the financial statements. This information as required to be disclosed under the Micro, Small and Medium Enterprise Development Act 2006 has been determined to the extent such parties have been identified on the basis of information available with the Company.

31 Impact of COVID-19 Global Pandemic outbreak

The world is facing unprecedented situation in all facets of business and economy with the COVID-19 pandemic. In view of the management, this has impacted the business operations of the company, however the Company is not finding difficult to operate at present.

32 Previous year figures have been re-grouped and rearranged wherever considered necessary to make them comparable with the current year figures.

33 The company will recognize interest payable to Micro, Small & Medium Enterprises on payment basis as the status of MSME was not confirmed by the parties.

Notes 1 to 33 form part of the Financial Statements
As per our report of even date attached.

FOR K.B.Chandna & Co.
Chartered Accountants.
FRN: 000862N

Sanjeev Chandna
Partner
Membership No. : 087354

For & On Behalf of Board of Directors of
ACME PROCESS HEAT FURNACES PRIVATE LIMITED


Y.C. KHANNA
(DIRECTOR)
(DIN-00266326)


RISHI SETHIA
(DIRECTOR)
(DIN-08899759)

PLACE : New Delhi
DATE : 4th September, 2023
UDIN : 23087354BGXNE12121



ACME PROCESS HEAT FURNANCES PVT LTD.
Detail of grouping of Balance Sheet as at 31.03.2023

DETAILS OF EXPENSES PAYABLE AS AT 31.03.2023

Sr. No	Particulars	Current Year	Previous Year
1	Imprest A/C	5,82,281	6,37,140
2	Audit Fees Payable	99,000	99,000
3	Bonus Payable	12,77,075	12,52,565
4	ESI Payable	16,636	15,088
5	Electricity Expenses Payable	-	36,764
6	GST Payable	1,82,174	5,446
7	PF Payable	1,06,908	1,50,702
8	Labour Welfare Fund Payable	9,942	10,209
9	TDS Payable	87,653	39,213
10	Suspense	22,409	38,059
	Total	24,44,078	22,84,186

DETAILS OF EXPENSES PAYABLE AS IMPREST A/C OF EMPLOYEES AS AT 31.03.2023

Sr. No	Particulars	Current Year	Previous Year
1	Devender Sharma Imprest	(1,230)	(1,840)
2	Dhanan Jai Kumar (Imprest)	-	1,750
3	Gagan Singh (Imprest)	23,392	(1,269)
4	Girish Tiwari Imprest	1,10,906	78,977
5	Jitender Singh Imprest	-	(1,000)
6	Mukesh Kumar (Imprest)	-	(3,790)
7	Mansoor Ali (Imprest)	2,920	-
8	Naresh Imprest	-	(8,960)
9	Pankaj Sharma Imp.	-	7,514
10	Pramod Sharma Imprest	1,440	3,700
11	Rishi Sigtia Imprest	28,030	-
12	Ravinder Pandey (Imprest)	-	(2,345)
13	Sachin Kumar Imprest	2,86,033	4,45,668
14	Shivank (Imprest A/C)	51,082	62,934
15	Satya Naryana Imp	-	284
16	Y.C Khanna Imprest	43,840	31,000
17	Chandan Kumar (Imprest)	-	600
18	Ritesh Singh Imprest	-	15,977
19	Krishna Kumar Imprest	-	(520)
20	Manoj Kumar Imprest	-	(2,300)
21	Rakesh Kumar Manjhi (Imprest)	-	(5,090)
22	Santosh Kumar (Imprest)	-	(1,000)
23	Tanuj Sharma Imprest	-	(2,000)
24	Umesh Mehta Imprest	-	(1,000)
25	Rakesh Yadav Imprest	18,468	-
26	Saroj Imprest	390	-
27	Abhimanyu Imprest	1,030	1,380
28	Chhote Lal (Imprest)	8,770	18,470
	Total	5,75,071	6,37,140

DETAILS OF ADVANCES RECOVERABLE IN CASH OR IN KIND OR FOR VALUE AS AT 31.03.2023

Sr. No	Particulars	Current Year	Previous Year
1	Acme Process Heat Furnace P.L.Emp.Gratuity Fund	10,000	10,000
2	Gst	1,35,358	8,08,508
3	Pre-Paid Expenses	2,22,736	4,96,876
	Total	3,68,094	13,15,384

DETAILS OF SECURITY DEPOSIT AS AT 31.03.2023

Sr. No	Particulars	Current Year	Previous Year
1	Security Deposit	27,111	27,111
2	Security Deposit (Rent)	1,80,000	1,80,000
	Total	2,07,111	2,07,111

For Acme Process Heat Furnaces (P) Ltd.

[Signature]

Director



For Acme Process Heat Furnaces (P) Ltd.

[Signature]

Director

DETAILS OF ADVANCE TO EMPLOYEES AS AT 31.3.2023

Sr. No	Particulars	Current Year	Previous Year
1	Dinesh Nagar Advance	-	30,000
2	Virender Mahto (Advance)	-	6,000
3	A.K.Saxena Advance	20,000	30,000
4	Birender Singh Shah (Advance)	-	8,000
5	Santosh Kumar (Advance)	-	5,000
6	Suresh Aswal Advance	25,000	85,000
7	Sachin Kumar (Advance)	-	3,59,990
8	Chhotelal Advance	15,000	-
9	Devender Singh Advance	3,536	-
10	Satya Naryana (Advance)	13,000	-
11	Subhash Yadav (Advance)	25,000	-
12	Abdullah Ansari Advance	50,000	-
	Total	1,51,536	5,23,990

DETAILS OF ADVANCE FROM CUSTOMERS AS AT 31.03.2023

Sr. No	Particulars	Current Year	Previous Year
1	Abhishek Glass International (P) Ltd.-Indl. Park	2,301	-
2	Alicon Castalloy Limited.	-	1,617
3	Bhavani Industries India LLP (Rajkot)	14,47,000	4,04,000
4	Bhavani Industries India LLP (Sanand)	-	1,94,000
5	Baxy Limited	343	-
6	Continental Engines (P) Ltd (LPC Foundry Division)	53,81,991	-
7	Deetec Industries Pvt. Ltd.SSR	4,62,500	-
8	Victoria Auto Private Limited	96,97,097	-
9	Imperial Auto Industries Ltd.	3,58,107	-
10	Mahavir Transmission Limited	18,60,000	-
11	Omsons Glassware Private Limited	10,00,000	-
12	Parth Engineering	15,00,000	-
13	Pranav Vikas (India) Pvt. Ltd.	7,242	-
14	Punjab Bevel Gears Ltd. (Unit-I)	6,71,350	-
15	Sanoh India Private Limited	39,00,000	-
16	Silver Ex Metals	1,06,000	-
17	S S B Engineers Pvt. Ltd.	17,88,408	-
18	Anubhav Seeling Systems	-	1,377
19	Arihant Industries	-	5,00,000
20	Bhatia Alloy Forgings Pvt. Ltd.	-	3,39,540
21	Gardex India Private Limited	-	13,45,453
22	Glassco Laboratory Equipments	-	16,20,000
23	GNA Axles Limited (Unit-II)	-	36,05,773
24	GNA Gears Limited.	75,25,000	73,38,707
25	Jain Engineering Works	3,345	4,460
26	Pushp Forgings Pvt.Ltd.	-	23,60,000
27	Ramco Steel Pvt. Ltd. IMT	-	130
28	Ramco Steels Pvt. Ltd.	21,92,407	21,66,337
29	Vikas Forgings Private Limited	10,00,000	-
30	VEPS Industries Pvt. Ltd.	-	25,831
31	Windlass Engineers & Service Pvt. Ltd.Dehradun	-	177
	Total	3,89,03,092	1,99,07,403

DETAILS OF TRADE PAYABLES AS AT 31.03.2023

Sr. No	Particulars	Current Year	Previous Year
1	Abhishek Enterprises	1,60,674	1,25,366
2	ABS Agencies-MSME	4,130	-
3	A.A Metal Industries	1,30,585	-
4	Aggarwal Spring MFG. Co.	-	1,027
5	Aggarwal Electrowires Pvt. Ltd.	34,220	-
6	A-One Processors	8,441	-
7	Akash Tools Equipments	5,636	-
8	Alleima India Pvt Ltd.	27	-
9	Asian Flow Seals MSME	4,050	-
10	Accurate Control & Automation	2,44,142	1,01,256
11	Air Tech Systems	-	19,138
12	Akshit Trading Corp.	-	24,220
13	Albion Technology	54,280	-
14	Amrit & Company	11,159	4,250
15	Anubhav Enterprises	-	15,019
16	AMB Electronic System Tech Private Limited	42,710	-
17	B.L Steels	52,793	-
18	Virendra Enterprises	2,426	-
19	A.V Enterprises	-	6,826
20	B.M Enterprises	32,096	83,964



For Acme Process Heat Furnaces (P) Ltd.

M. Singh

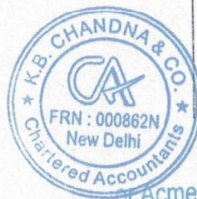
Director

For Acme Process Heat Furnaces (P) Ltd.

Adi

Director

21	Blaze Combustion Systems	1,37,300	-
22	Bajrang Paints	-	32,096
23	Bajrang Hardware & Mill Store MSMS	6,042	-
24	Bearing Traders (I) Pvt. Ltd.	-	5,428
25	Bhagwan Dass Bhatia & Sons	29,500	13,353
26	Bonfiglioli Transmission (P) Ltd.	-	-
27	Business Centre	4,230	22,111
28	Calcutta Pipe Fitting Store	-	36,079
29	Calcutta Industrial Corporation	5,876	-
30	Carborundum Universal Ltd.	-	-
31	Component Devices India	-	31,990
32	Continental Electric Store	-	-
33	Deepak Marketing	2,462	4,510
34	DEFT Engineering	66,428	1,79,738
35	Delhi M.P. Haryana Trpt.Co.	8,415	-
36	Durgesh Industries	8,26,896	15,95,743
37	Electro Pneumatics & Hyd. India (P) Ltd.	1,88,387	3,63,191
38	Ds Automation	15,340	-
39	Haryana Industrial House(MSME)	43,293	-
40	Ess Ess Ceratech	37,170	2,68,568
41	Flexibles	-	4,012
42	Goel Engineers India (FBD)	457	-
43	Hi-Tech Engineering Automotive Company	53,100	-
44	Sipla Solutions	71,036	-
45	Gconnect Networks & Broadband	1,600	-
46	Global Motion Solutions Pvt Ltd	1,14,819	-
47	Net Square Automation Pvt. Ltd.	31,600	-
48	Ocean Blue Logitech Pvt Ltd.	8,260	-
49	Okara Roadways (Regd)	7,381	-
50	Omsai Welding Solutions Pvt Ltd.	1,19,475	-
51	OMS Logistics Private Limited	5,820	-
52	Gurubaani Enterprises	-	590
53	Gurusabh Power	-	1,17,044
54	Haryana Electrode Corp.	-	389
55	Industrial Metal Corporation	8,646	-
56	Investigate Engineers	33,603	-
57	Kamal Valves (P) Ltd.	63,245	-
58	Jain Tube Corporation	-	22,959
59	K.B Jain & Sons Distributors (P) Ltd.	4,569	28,097
60	K.B Chandna & Co.	800	400
61	Kalicharan Yadav	24,733	6,711
62	Kataria Marble & Electrical Store	4,600	-
63	Kataria Paints & Hardware Store	50,757	30,485
64	KG Solutions & Research Labs.	-	4,562
65	Komal Courier Services	-	714
66	Motion India	40,710	-
67	Lakhani Hardware	5,461	15,030
68	Microlink Trading	1,967	-
69	Maa Laxmi Auto Industries	-	1,503
70	Madhav Marketing	1,14,696	1,13,870
71	Manchanda Steels	-	1,232
72	Mundhra Brothers	1,59,739	2,95,355
73	Navneet Marketing	-	31,236
74	CKS Cable Solutions Pvt Ltd.	17,464	-
75	Continental Trading Co.	2,714	-
76	Nitrotech Industrial Products	-	2,35,000
77	D.C Krishna & Company	24,97,903	-
78	Jaiman Metalloys LLP	5,61,260	-
79	J.C. Network & Computers	1,180	-
80	Pioneer Digital Industry Pvt. Ltd.	17,700	-
81	Panchsheel Enterprises	13,908	68,824
82	Paras Energy Private Limited U.P.	49,560	-
83	Research & Automation	3,89,400	-
84	Prime Solutions	34,161	-
85	Prakash & Co.	5,060	3,431
86	Praveen Steel Corporation	14,269	10,727
87	Pyro Industries	-	12,083
88	Prabhu Nath Singh	83,478	1,57,359
89	Premier Refractory of India Pvt. Ltd.	1,30,508	1,00,000
90	Rainbow Paints & Chemicals	6,313	21,670
91	Rajaram	15,653	-
92	Raj Trade Links	7,316	3,658
93	Rajan Oxy Probe Sales & Services	-	13,860
94	Reliable Power Systems	13,000	1,21,900
95	Ram Ayodhya Singh	75,254	76,310
96	Ram Bachan	3,150	6,300



For Acme Process Heat Furnaces (P) Ltd.

of Acme Process Heat Furnaces (P) Ltd.

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Director

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Director

97	Rishabh Power	27,538	59,439
98	SIRAJUDDIN	5,926	2,946
99	S.K. Engineering	-	25,865
100	S.B. International	21,938	1,40,306
101	R.S Industrial Corporation	2,875	-
102	S.K Enterprises	33,265	29,631
103	Rudhira Alloys	2,03,187	-
104	Sachin Enterprises	4,130	-
105	S.S. Power Solution	1,82,466	1,70,250
106	S.V.M Engineering Products	13,545	42,219
107	Saraswati Engineering Works	-	5,23,100
108	Sarrc Test House	-	6,254
109	Sai Nath Enterprises	16,563	-
110	Saptshati Enterprises	63,455	23,982
111	Sandeep Tinjan (Taxi)	12,793	-
112	Shakti Machinery Store	-	1,17,100
113	Shanti Engg. Works	634	634
114	Signet Power	1,01,937	-
115	Sajjan Precision Castings	-	94,400
116	Shiv Pipe Co	-	14,066
117	Shivalik Ceramics	-	59,221
118	Smart Flow.Engineers	1,35,724	-
119	Shri Prakash Singh	1,04,115	4,93,788
120	Simran Enterprises	8,071	22,556
121	Temflo Systems Pvt. Ltd.	-	1,36,880
122	Thermo Cabs	-	99,120
123	Tube Sales Corporation	26,738	36,652
124	Thakkar Brothers	12,234	-
125	Thakkar Steel	-	58,670
126	Triveni Needles (P) Ltd. MSME	3,221	-
127	Thermo Technologies (P) Ltd.	-	98,648
128	Unifrax India Pvt. Ltd.	-	4,21,707
129	Handlair Engineering Technologies	37,170	-
130	Hari Om Tools	18,446	-
131	Vinod Kumar Singh - Contractor	1,50,708	1,43,867
132	Mercury Pneumatics Pvt. Ltd.(Vasai) MSME	35,754	-
133	Mathura Switchgears Private Limited MSME	33,342	-
134	Vigital India	30,444	3,81,808
135	Vijay Power	-	1,22,199
136	Vijay Industrial Traders	5,370	-
137	Vinay Metals	546	-
138	Vinod Kumar	14,000	-
139	Vizen Solutions	29,500	-
140	Krishna Packaging Industry	22,803	-
141	Weld Master Engineers	1,593	1,475
142	Accurate Metals & Alloys	1,68,666	3,17,967
143	Acufab Private Ltd	4,673	3,210
144	Aggarwal Steels	-	27,866
145	All Power Tools Services	-	1,298
146	Amit Electricals	3,675	22,765
147	Aspire Engineering	-	30,090
148	Assam Bearing Pvt.Ltd.	-	8,462
149	Atul Enterprises	-	62,535
150	Babita Engg. Works	18,408	34,809
151	Bansal Overseas	2,006	531
152	Bansal Steel Traders	-	1,49,885
153	Bharat Minerals & Refractories	-	4,130
154	Chakrawarty Plastic Store	826	684
155	Chauhan Gears	-	15,777
156	Dustech Engineers Private Limited	-	1,07,144
157	Ekam Security Services	13,689	13,689
158	Fast Track Courier Service	1,692	3,668
159	Gadgets & Power Products (India)	-	13,393
160	General Gasket Company	9,440	20,857
161	GM Catalysts	-	90,860
162	Govind Sales Corporation	3,286	10,502
163	Green Fuel Technology	20,083	244
164	HEM Industries	-	33,647
165	HRD Automation Engineers Pvt.Ltd.	-	45,135
166	IROLINE Paints	49,737	12,768
167	ISRO Enterprises	25,134	50,032
168	Jai Ambey Enterprises	-	13,664
169	Jain Packaging & Mill Store	4,101	378



For Acme Process Heat Furnaces (P) Ltd.

Acme Process Heat Furnaces (P) Ltd.

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Director

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170	JJ Engg and Welding Works	7,768	3,328
171	Kalsi Engineers	-	21,207
172	Khanna Distributors	-	1,156
173	Krishna Industrial Store	4,602	8,673
174	Kumar Tourists Agency Pvt. Ltd.	-	634
175	Laxmi Security Services	-	11,613
176	Mahalaxmi Enterprises	31,078	36,369
177	Mahboob Tempo Service	-	5,500
178	Mangla Traders Empire	-	8,537
179	Mangla Traders (India)	-	11,426
180	Mantech Plus LLP	-	48,734
181	Master Control India Private Limited	-	3,599
182	Mundhra Electricals Private Limited	-	14,990
183	ND ABS HP Gas Agencies	-	232
184	O.K Printing Press	3,950	1,200
185	Paras Motor Mfg. Co.	-	8,76,237
186	Pragati Technocast Pvt. Ltd.	-	13,477
187	Raj Aryan Trading Company	2,183	8,496
188	R.B Electrical	14,648	-
189	Raj Electricals	-	2,832
190	Rayko Steel India	12,16,304	5,91,256
191	RS Fabricator & Engineers	-	5,040
192	Saini Hardware	-	767
193	Sakun Engineering Works (P) Ltd.	-	5,40,685
194	Sant Tools	-	1,300
195	S.A. Steel Corporation	-	9
196	Selec Control Private Limited	-	50,082
197	S & G Automation Products	3,540	3,540
198	Shani Hydraulic	64,516	69,252
199	Shivam Test House	7,776	6,970
200	Shree Hari Pipe & Sections	6,281	12,196
201	Shree Balaji Refractories Company.	1,83,514	-
202	S.K Engineers	-	11,618
203	S.R. Foundry Works	-	55,003
204	Super Heat Electricals	-	46,256
205	Super Heat Electricals	-	1,77,069
206	Tewelding Engineers	-	3,316
207	The Umbrella Solution	-	50,722
208	Throu - Flex Hose Division	-	6,195
209	TRACKON COURIERS PVT LTD.	-	2,250
210	United Electricals	1,746	1,426
211	U T H Pattern Works	-	29,500
212	R D Enterprise	59,151	-
213	Victor Rubber Works	2,997	-
214	VALVECHEM INDIA	-	2,891
215	Vashi Integrated Solution Limited	2,39,317	5,04,093
216	Vinay Trading Corporation	3,139	5,386
		1,05,62,990	1,21,17,018

DETAILS OF ADVANCE TO SUPPLIERS AS AT 31.03.2023

Sr. No	Particulars	Current Year	Previous Year
1	Dev Weighing Solution	1,295	-
2	Carborundum Universal Ltd.	-	55,520
3	ESA Manufacturing Pvt. Ltd.	-	1,180
4	Aggarwal Steels MSME	65	-
5	Avery India Ltd.	4,720	4,720
6	Grindwell Engineers	120	120
7	Haryana Shere Transport Service	25,948	28,692
8	Kumar Travels	-	10
9	Noxmat Combustion Technolgy Pvt. Ltd.	-	5,60,000
10	Paramount Communications Limited CR.	-	20,532
11	Ram Kumar Dhiman	44,400	24,400
12	Sandeep Steel Traders	-	189
13	KDR Engineering	41,393	-
14	Laxman Industries	50,000	-
15	Perfect Engineers	1,50,000	-
16	Remi Elektrotechnik Limited	31,200	-
17	SKV Spring Industries	89,153	-
18	Pradeep Kumar Nagar	5,100	-
19	Mesa Electronic	1,63,163	-
20	Supermax Metal Pvt Ltd- MSME	6,061	-
21	Gripon India	2,00,000	-
22	Sterling Automobiles Pvt. Ltd.	-	385
23	Safe Express Pvt Ltd	2,015	-
	Total	8,14,633	6,95,748



For Acme Process Heat Furnaces (P) Ltd.

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Director

Acme Process Heat Furnaces (P) Ltd.

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Director

ACME PROCESS HEAT FURNANCES PVT. LTD.

Details of grouping of Profit & Loss Statement For the Year ended 31.03.2023

DETAILS OF SALES DOMESTIC FOR THE YEAR ENDED 31.03.2023

Sales (Domestic)	Figures for the year ending 31/03/2023	Figures for the year ending 31/03/2022
Sales Tax Free		
GST Sale Central	6,23,43,133	9,08,38,181
GST Sale Local	4,03,56,478	6,68,73,070
GST Service Charges Central	37,59,814	18,52,812
GST Service Charges Local	16,31,528	14,88,820
GST Sale Central-Spare Parts	4,05,07,509	-
GST Sale Local- Spare Parts	2,03,36,726	-
NET SALES	16,89,35,187	16,10,52,884
TOTAL REVENUE FROM OPERATION	16,89,35,187	16,10,52,884

DETAILS OF PURCHASE OF GOODS & MATERIAL FOR THE YEAR ENDED 31.03.2023

Purchase Of Goods & Materials	Amount (Rs.)	Amount (Rs.)
Electrical Purchase - Central	47,96,226	49,32,190
Electrical Purchase Central @ 12%	33,812	95,274
Electrical Purchase Local @ 28%	-	9,809
Electrical Purchase Local GST @12%	21,214	4,97,056
Electrical Pur- Local @ 18%	65,03,512	76,56,578
Furnace Accessories Pur. Central @28%	-	95,855
Furnace Accessories Purchase-Local	1,41,89,457	1,72,47,330
Furnace Accessories Purchase Local @ 28%	1,03,830	47,000
Furnaces Accessories Pur. - Central @18%	4,50,62,038	2,64,30,061
Furnaces Accessories Pur. - Central @12%	27,816	25,443
General Pur. Central	-	220
General Purchase Local @ 12%	33,782	15,407
General Purchase Local GST @ 5%	443	870
General Pur. - Local	6,83,843	15,48,068
GST Electrical Purchase Local	48,946	-
Hardware Pur. - Central @ 18%	1,50,684	1,24,249
Hardware Pur. - Local	4,82,479	2,40,986
Instrument Pur. -Central	77,900	2,74,426
Instrument Pur. -Local	-	1,05,561
Purchase Consumable	28,864	19,890
Purchase Steel - Ms	2,07,48,236	2,37,10,842
Purchase Steel - Ms 1	-	5,653
Pur. Refractory - Central @ 18%	1,05,87,251	49,71,938
Pur. Refractory -Local	30,61,567	21,15,984
Pur. Steel - SS Central@18%	71,34,046	76,54,434
Pur. Steel SS - Local	1,23,16,857	57,83,322
	12,60,92,802	10,36,08,444
Add:- Custom Duty	8,199	31,986
Less:Trade Discount Received	-	2,235
Total Purchases	12,61,01,001	10,36,38,195
TOTAL	12,61,01,001	10,36,38,195

For Acme Process Heat Furnaces (P) Ltd.

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Director

For Acme Process Heat Furnaces (P) Ltd.

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Director



DETAILS OF BANK INTEREST AND CHARGES FOR THE YEAR ENDED 31.03.2023

Particulars	Current Year	Previous Year
Bank Charges	87,202	1,06,584
Interest on Car Loan	84,829	26,872
Interest on OD	40,133	8,341
Interest on Loan (Loan taken against FDR)	-	66,919
TOTAL	2,12,164	2,08,717

DETAILS OF CONSUMABLES, STORES, PACKING FOR THE YEAR ENDED 31.03.2023

Particulars	Current Year	Previous Year
Consumable Purchase Local @5%	186	4,092
Consumable Purchase Local @18%	14,90,433	16,79,843
Consumable Purchase Central 18%	4,60,787	5,15,674
TOTAL	19,51,406	21,99,608

DETAILS OF WAGES AND JOB WORK FOR THE YEAR ENDED 31.03.2023

Particulars	Current Year	Previous Year
WORKERS WELFARE	52,817	92,571
WAGES	30,01,710	32,49,229
JOB WORK	84,89,744	1,08,56,995
E.S.I Contribution	-	1,22,205
Labour Charges	28,000	-
LIC of India Gratuity	1,000	-
LABOUR WELFARE FUND	21,412	21,857
TOTAL	1,15,94,683	1,43,42,857

DETAILS OF FURNANCE ERECTION FOR THE YEAR ENDED 31.03.2023

Particulars	Current Year	Previous Year
Furnace Erection	8,95,258	8,73,705
Conveyance for Furnace Erection	3,54,272	3,94,895
TOTAL	12,49,530	12,68,600

DETAILS OF TELEPHONE, POSTAGE & TELEGRAM FOR THE YEAR ENDED 31.03.2023

Particulars	Current Year	Previous Year
Postage & Courier	1,92,521	46,222
Telephone Exp. - Factory	29,343	25,948
Telephone Exp. - Res.	51,640	51,634
TOTAL	2,73,504	1,23,804

DETAILS OF STAFF WELFARE FOR THE YEAR ENDED 31.03.2023

Particulars	Current Year	Previous Year
STAFF WELFARE	1,18,513	1,56,730
TEA, WATER & REFRESHMENT	71,785	1,27,276
TOTAL	1,90,298	2,84,006

DETAILS OF STATUTORY DUES FOR THE YEAR ENDED 31.03.2023

Particulars	Current Year	Previous Year
Interest on Gst	8,683	-
Interest on Income tax	-	34,127
Interest on TDS	3,879	1,755
Sales Tax Demand	-	19,767
TOTAL	13,012	73,479

For Acme Process Heat Furnaces (P) Ltd.

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Director

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Director

