

IDN MOULD PRIVATE LIMITED
PLOT 304 SECTOR 03 HSIIDC BAWAL REWARI Rewari HR 123501 IN
Balance Sheet as on 31 March, 2023

Particulars		Note No.	(Figures in '000)	
			As at 31 March, 2023	As at 31 March, 2022
			Rs.	Rs.
I	EQUITY AND LIABILITIES			
1	Shareholders' funds			
	(a) Share capital	3	100.00	100.00
	(b) Reserve and surplus	4	1,542.48	526.56
			1,642.48	626.56
2	Share Application Money Pending Allotment		-	-
3	Non Current liabilities			
	Deffered Tax Liabilities		220.00	31.05
			220.00	31.05
4	Current liabilities			
	(a) Short Term Borrowings		3,500.00	-
	(b) Trade payables	5	12,876.22	10,447.24
	(c) Other current liabilities	5A	2,948.33	7,129.24
	(d) Short-term provisions	6	2,354.12	1,135.76
			21,678.67	18,712.24
	TOTAL		23,541.15	19,369.84
II	ASSETS			
1	Non-current assets			
	(a) Property, Plant & Equipment			
	(i) Tangible assets	7	8,074.83	1,939.55
	(b) Non Current Investments		-	-
	(c) Other Long Term Loans and advances		-	-
	(d) Deferred Tax Assets		-	-
	(e) Other Non Current Assets	7A	4.02	8.04
			8,078.85	1,947.59
2	Current assets			
	(a) Current Investments		-	-
	(b) Trade Receivables	7B	9,990.99	3,266.68
	(c) Cash and cash equivalents	8	1,731.33	3,353.37
	(d) Short-term loans and advances		-	-
	(e) Closing Stock		1,510.93	4,970.14
	(f) Other Current Assets	9	2,229.06	5,832.06
			15,462.31	17,422.26
	TOTAL		23,541.15	19,369.84
	Accompanying notes are an integral part of the financial statements		-	(0.00)

In terms of our report of even date attached

For **MAHAVEER JAIN & ASSOCIATES**
Chartered Accountants



(MAHAVEER JAIN)
PROPRIETOR
M.NO.419448
FRN 018808C
PLACE : REWARI
DATE : 01/09/2023

For IDN Mould Pvt. Ltd.
Vikas
Director

DIRECTOR
VIKASH KUMAR
DIN NO. 08700490

FOR IDN MOULD PRIVATE LIMITED

For IDN Mould Pvt. Ltd.
Parveen
Director

DIRECTOR
PARVEEN
DIN NO. 08700491

Company Audit UDIN- 23419448BGVYPO4062

Statement of Profit and Loss for the period 1st April 2022 to 31 March, 2023

(Figures in '000)

Particulars	Note No.	For the year period ended	For the year ended
		31 March, 2023	31 March, 2022
		Rs.	Rs.
I Revenue from operations	10	40,763.53	16,855.86
II Other Income	11	10.20	11.45
III Total Revenue (I + II)		40,773.73	16,867.30
IV Expenses:			
Material Consumed		28,185.86	16,695.64
Increase/ decrease in stock		3,459.21	-4,341.82
Job Work		-	-
Employee Benefit Expense	12	5,732.82	3,440.58
Financial Costs		-	-
Depreciation and amortization expense	7	748.60	756.06
Other Administrative Expenses	13	1,144.13	149.89
Total Expenses (IV)		39,270.62	16,700.35
V Profit before exceptional and extraordinary items and tax (III-IV)		1,503.11	166.95
VI Exceptional Items		-	-
VII Profit before extraordinary items and tax (V - VI)		1,503.11	166.95
VIII Extraordinary Items		-	-
IX Profit before tax (VII - VIII)		1,503.11	166.95
X Tax expense:			
(1) Current tax		202.07	34.37
(2) Tax Exps. Related to Previous year		96.15	12.75
(2) Deferred tax		188.95	7.37
XI Profit(Loss) from the perid from continuing operations		1,015.92	125.22
XII Profit/(Loss) from discontinuing operations		-	-
XIII Tax expense of discounting operations		-	-
XIV Profit/(Loss) from Discontinuing operations (XII - XIII)		-	-
XV Profit/(Loss) for the period (XI + XIV)		1,015.92	125.22
XVI Earning per equity share:			
Weighted No. of Equity Shares (No.)		10.00	10.00
(1) Basic		101.59	12.52
(2) Diluted		101.59	12.52

Accompanying notes are an integral part of the financial statements

In terms of our report of even date attached

For MAHAVEER JAIN & ASSOCIATES
Chartered Accountants



(MAHAVEER JAIN)
PROPRIETOR
M.NO.419448
FRN 018808C
PLACE : REWARI
DATE : 01/09/2023

FOR IDN MOULD PRIVATE LIMITED

For IDN Mould Pvt. Ltd.

Vikas
Director

DIRECTOR
VIKASH KUMAR
DIN NO. 08700490

For IDN Mould Pvt. Ltd.

Parveen
Director
DIRECTOR
PARVEEN
DIN NO. 08700491

IDN MOULD PRIVATE LIMITED
PLOT 304 SECTOR 03 HSIIDC BAWAL REWARI Rewari HR 123501 IN
Notes forming part of the financial statements

Note

Particulars

1 The Company is presently engaged in manufacturing of Auto Parts, Tools, Jigs, fixtures and Dies and Job Work, Corporate office is at PLOT 304 SECTOR 03 HSIIDC BAWAL REWARI Rewari HR 123501 IN

2 Significant accounting policies

The Company is a Small and Medium Sized Company as defined in the General Instructions in respect of Accounting Standards notified under the Companies (Accounting Standards) Rules, 2006 (as amended). Accordingly, the Company has complied with the Accounting Standards as applicable to a Small and Medium Sized Company.

2.1 Basis of accounting and preparation of financial statements

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards notified under the Companies (Accounting Standards) Rules, 2006 (as amended) and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

2.2 Use of estimates

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialise.

2.3 Revenue recognition

Income & expenses are recognised and accounted on accrual basis. Where the ability to assess the ultimate collection with reasonable certainty is lacking at the time of raising any claim, revenue recognition is postponed to the extent of uncertainty involved.

2.4 Tangible fixed assets

Fixed assets are carried at cost less accumulated depreciation and impairment losses, if any. The cost of fixed assets includes interest on borrowings attributable to acquisition of qualifying fixed assets up to the date the asset is ready for its intended use and other incidental expenses incurred up to that date.

2.5 Earnings per share

Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the year.

2.6 Taxes on income

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

Deferred tax is recognised on timing differences, being the differences between the taxable income and the accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax is measured using the tax rates and the tax laws enacted or substantially enacted as at the reporting date. Deferred tax liabilities are recognised for all timing differences. Deferred tax assets in respect of unabsorbed depreciation and carry forward of losses are recognised only if there is virtual certainty that there will be sufficient future taxable income available to realise such assets. Deferred tax assets are recognised for timing differences of other items only to the extent that reasonable certainty exists that sufficient future taxable income will be available against which these can be realised. Deferred tax assets and liabilities are offset if such items relate to taxes on income levied by the same governing tax laws and the Company has a legally enforceable right for such set off. Deferred tax assets are reviewed at each Balance Sheet date for their realisability.



For IDN Mould Pvt. Ltd.
Dukas
Director

For IDN Mould Pvt. Ltd.
Jadar
Director

2.7 Impairment of assets

An impairment loss is recognized wherever the carrying amount of fixed assets exceeds the recoverable amount i.e. the higher of the assets' net selling price and value in use.

2.8 Provisions and contingencies

A provision is recognised when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates. Contingent liabilities are disclosed in the Notes.

2.9 Investments

No investments were made by the company during the year.



For IDN Mould Pvt. Ltd.
Dika
Director

For IDN Mould Pvt. Ltd.
Jadar
Director

Notes forming part of the financial statements

Note 3 Share Capital

Amt. In Thousand

Particulars	As at 31 March, 2023		As at 31 March, 2022	
	Number of shares	Amount (Rs.)	Number of shares	Amount (Rs.)
(a) Authorised Equity shares of Rs.10 each with voting rights	1,50,000.00	1,500.00	1,50,000	1,500.00
(b) Issued, Subscribed and Fully Paid up Equity shares of Rs. 10 each with voting rights	10,000.00	100.00	10,000	100.00
Total	10,000.00	100.00	10,000	100.00

Refer Notes (i),(ii) & (iii) below

Particulars

(i) Terms/rights attached to equity shares

The company has only one class of equity shares with a par value of Rs.10/- per share. Each holder of equity shares is entitled to one vote per share. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting. In the event of liquidation of the Company, the holders of equity shares are entitled to receive the remaining assets of the company, after meeting all liabilities and distribution of all preferential amounts, in proportion to their shareholding.

(ii) Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period:

Particulars	Opening Balance	Issue of Shares during the year	Closing Balance
Equity shares with voting rights			
Year ended 31 March, 2023			
- Number of shares	10,000.00	-	10,000
- Amount (Rs. in Thousand)	100.00	-	100.00
Year ended 31 March, 2022			
- Number of shares	10,000.00	-	10,000.00
- Amount (Rs.in Thousand)	100.00	-	100.00

(iii) Details of shares held by each shareholder holding more than 5% shares:

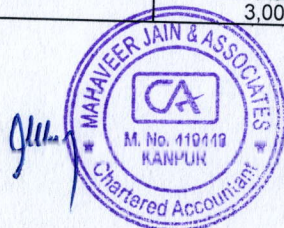
Class of shares / Name of shareholder	As at 31 March, 2023		As at 31 March, 2022	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Equity shares with voting rights				
VIKASH KUMAR	4,000.00	40.00	4000	40.00
PARVEEN	3,000.00	30.00	3000	30.00
PRIYANKA KUMARI	3,000.00	30.00	3000	30.00

Details of Shares held by promoters

Promoter's Name	F.Y. 2022-23		
	Number of shares held	% holding in that class of shares	% Change during the Year
VIKASH KUMAR	4,000.00	40.00	0%
PARVEEN	3,000.00	30.00	0%
PRIYANKA KUMARI	3,000.00	30.00	0%

Details of Shares held by promoters

Promoter's Name	F.Y. 2021-22		
	Number of shares held	% holding in that class of shares	% Change during the Year
VIKASH KUMAR	4,000.00	40.00	-
PARVEEN	3,000.00	30.00	-
PRIYANKA KUMARI	3,000.00	30.00	-



For IDN Mould Pvt. Ltd.

Vikas
Director

For IDN Mould Pvt. Ltd.

Harad
Director

Note 4 Reserve and surplus

Particulars	Amt. In Thousand	
	As at 31 March, 2023	As at 31 March, 2022
	Rs.	Rs.
(a) Surplus / (Deficit) in Statement of Profit and Loss		
Opening Balance	526.56	401.34
Add: Profit / (Loss) for the year	1,015.92	125.22
Closing balance	1,542.48	526.56
Total	1,542.48	526.56

Note 5 Trade Payable

Particulars	Amt. In Thousand	
	As at 31 March, 2023	As at 31 March, 2022
	Rs.	Rs.
SUNDRY TRADE PAYABLE	12,876.22	10,447.24
Total	12,876.22	10,447.24

Note 5A Other current liabilities

Particulars	Amt. In Thousand	
	As at 31 March, 2023	As at 31 March, 2022
	Rs.	Rs.
AKANSHA GUPTA	193.00	116.50
4S SYNERGIES PVT.LTD	-	8.10
PARKER PCP AUTO COMPONENTS PVT. LTD.	102.72	6,834.82
LUMAX INDUSTRIES LTD(DHARUHERA)	-	109.24
MOTHERSON MOLDS AND DIECASTING LIMITED	-	3.58
SRG MOULDINGS	842.66	-
SUNSHINE SOLUTION	1,000.00	-
TECHNO PLAS ENGINEERING	250.00	-
YASH INDUSTRIES	150.00	-
YUJIN	150.00	-
BIZZPACK INDIA PRIVATE LIMITED	50.00	-
FORZA MEDI INDIA PVT. LTD.	17.60	-
GST Payable	162.38	38.55
TDS Payable	29.97	18.45
Total	2,948.33	7,129.24

Note 6 Short-term provisions

Particulars	Amt. In Thousand	
	As at 31 March, 2023	As at 31 March, 2022
	Rs.	Rs.
(a) Provision for tax	202.07	34.37
(b) Provision for Expenses		
(i) Salary Payable	315.67	160.89
(ii) Director Remuneration Payable	1,807.50	925.50
(iii) Audit Fees Payable	17.50	15.00
(iv) Provision for other Exps.	11.37	-
Total	2,354.12	1,135.76



For IDN Mould Pvt. Ltd.

D. K. Das
Director

For IDN Mould Pvt. Ltd.

Pradip
Director

Depreciation Chart for the year ended on 31-03-2023

Figures in '000

S.No.	Particulars	Cost of Assets Under the Block as on 01/04/2022	Dep. Rate	Opening WDV as on 01/04/2022	Additions during the year	Date of addition	Life as per Companies Act	Remaining Life as per Companies Act	Residual value	Accumulated Depreciation as on 31/03/2022	Depreciation for the year 31/03/2023	Accumulated Depreciation as on 31/03/2023	Closing WDV as on 31-03-2023	Cost of Assets under the Block as on 31/03/2022
1	Stabilizer	66.80	31.230	31.29	-	06-03-2020	8	5	3.00	35.52	9.77	45.29	21.52	66.80
2	LOWER SPOILER	93.50	31.230	61.85	-	13-02-2021	8	6	5.00	31.65	19.32	50.97	42.53	93.50
3	SERVO STABILIZER	123.00	31.230	82.04	-	23-02-2021	8	6	6.00	40.96	25.62	66.58	56.42	123.00
4	TEMPERATURE CONTROLLER	165.00	31.230	111.26	-	08-03-2021	8	6	8.00	53.74	34.75	88.49	76.51	165.00
6	BASIC MTB CONTROLLER	240.00	31.230	164.92	-	31-03-2021	8	6	12.00	75.09	51.50	126.59	113.42	240.00
7	FARO CMM	1,900.00	31.230	1,396.04	-	26-05-2021	8	7	95.00	503.96	435.98	939.94	960.06	1,900.00
9	LAPTOP	70.30	25.890	56.23	-	23-06-2021	8	7	4.00	14.07	14.56	28.63	41.67	70.30
10	IMM 470	69.00	63.160	35.93	-	28-06-2021	3	2	3.00	33.07	22.69	55.76	13.24	69.00
11	LAPTOP	-	63.160	-	6.160.00	25-03-2023	8	8	-	-	36.89	36.89	6,123.11	6,160.00
12	LAPTOP	-	63.160	-	36.74	30-09-2022	3	3	-	-	11.63	11.63	25.11	36.74
13	MOULD TEMP CONTROLLER	-	31.230	-	300.00	19-01-2023	3	3	-	-	37.38	37.38	262.62	300.00
14	ELECTRIC BYKE	-	31.230	-	125.00	09-12-2022	8	8	-	-	12.09	12.09	112.91	125.00
15	PULSAR	-	31.230	-	77.25	21-10-2022	8	8	-	-	10.71	10.71	66.54	77.25
16	TVS NOTRQ	-	31.230	-	90.49	21-10-2022	8	8	-	-	12.54	12.54	77.95	90.49
	Total	2,727.60		1,939.55	-				136.00	788.05	748.60	1,536.65	8,074.83	9,611.48

Note-7

For IDN Mould Pvt. Ltd.

Dukas
Director

For IDN Mould Pvt. Ltd.

Shadav
Director



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Note 7A Other Non Current Assets

Particulars	Amt. In Thousand	
	As at 31 March, 2023	As at 31 March, 2022
	Rs.	Rs.
Preliminary Expenses	4.02	8.04
Total	4.02	8.04

Note 7B Sundry Debtors

Particulars	Amt. In Thousand	
	As at 31 March, 2023	As at 31 March, 2022
	Rs.	Rs.
Sundry Trade Receivable	9,990.99	3,266.68
Total	9,990.99	3,266.68

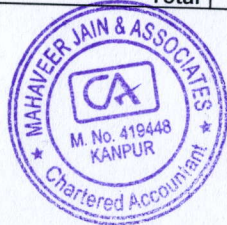
Note 8 Cash and cash equivalents

Particulars	Amt. In Thousand	
	As at 31 March, 2023	As at 31 March, 2022
	Rs.	Rs.
(a) Cash in hand	288.98	2,047.93
(b) Balances with banks	-	-
(i) IDBI Bank	98.43	741.66
(ii) HDFC Bank	762.15	563.78
(iii) Union Bank	581.77	-
Total	1,731.33	3,353.37

Note 9 Other Current Assets

Particulars	Amt. In Thousand	
	As at 31 March, 2023	As at 31 March, 2022
	Rs.	Rs.
Advance Tax	-	60.00
TDS Receivable	214.26	204.36
GST Receivable	0.73	732.39
Prepaid expenses (PLV)	-	3,969.31
Advance to Precision Laser Vision	-	676.94
ADVANCE FROM AURANGABAD SA Plast	15.00	15.00
Income Tax Refund Receivable	-	27.00
ADVANCED POLYMERS INDUSTRIES	145.21	-
ISUZU AUTOTECH INDUSTRIES	-	0.14
KARAN FABRICATIONS	-	1.10
ROJYORA	-	11.55
SHRI MARUTI DIE & MOULDS	-	71.87
STARK MOTION TECHNOLOGIES	-	58.70
RAN ENGINEERS	-	3.70
ITS AUTOFAB	50.00	-
STARK MOTION TECHNOLOGIES	1,800.00	-
ARUN CHOUDHERY	2.86	-
	1.00	-
Total	2,229.06	5,832.06

Jlling



For IDN Mould Pvt. Ltd.
Dukal
Director

For IDN Mould Pvt. Ltd.
Jadar
Director

Note 10 Revenue from operations

Particulars	Amt. In Thousand	
	As at 31 March, 2023 Rs.	As at 31 March, 2022 Rs.
(a) Sales:		
Haryana Sales	37,360.10	15,243.00
Gujrat Sales	3,403.43	1,612.85
Total	40,763.53	16,855.86

Note 11 Other Income

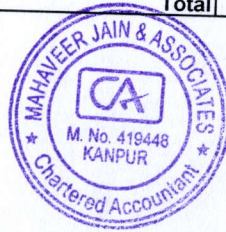
Particulars	Amt. In Thousand	
	As at 31 March, 2023 Rs.	As at 31 March, 2022 Rs.
Interest on IT Refund A.Y. 2021-22	-	4.78
Interest on IT Refund A.Y.2020-21	-	2.03
Freight & Forwarding On Sales	10.20	4.64
Total	10.20	11.45

Note 12 Employee Benefit Expense

Particulars	Amt. In Thousand	
	As at 31 March, 2023 Rs.	As at 31 March, 2022 Rs.
Salary to staff	4,472.82	2,285.58
Remuneration to Director	1,260.00	1,155.00
Total	5,732.82	3,440.58

Note 13 Other Administrative Expenses

Particulars	Amt. In Thousand	
	As at 31 March, 2023 Rs.	As at 31 March, 2022 Rs.
Audit Fees	17.50	15.00
Consultancy	85.00	97.00
Other Misc	1,037.61	33.88
Preliminary Expenses written off	4.02	4.02
Total	1,144.13	149.89



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For IDN Mould Pvt. Ltd.

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Director

For IDN Mould Pvt. Ltd.

[Handwritten Signature]
Director

IDN MOULD PRIVATE LIMITED
PLOT 304 SECTOR 03 HSIIDC BAWAL REWARI Rewari HR 123501 IN

Notes forming part of the financial statements

Note 14 Additional information to the financial statements

Note	Particulars			
14.1	Contingent liabilities and commitments (to the extent not provided for)	As at 31 March, 2023		
		Rs.		
		As at 31 March, 2022		
		Rs.		
		(i) Contingent liabilities		
		(a) Claims against the Company not acknowledged as debt	Nil	Nil
		(b) Guarantees	Nil	Nil
		(c) Other money for which the Company is contingently liable	Nil	Nil
		(ii) Commitments		
		(a) Estimated amount of contracts remaining to be executed on capital account and not provided for		
Tangible assets				
Intangible assets				
(b) Uncalled liability on shares and other investments partly paid				
(c) Other commitments				
14.2	Disclosures required under Section 22 of the Micro, Small and Medium Enterprises Development Act, 2006 The company has not received information from vendors regarding their status under the Micro, Small & Medium enterprises Development Act, 2006 and hence disclosure relating to amounts unpaid as at the year end together with interest paid / payable under this Act has not been given.			
14.3	In the opinion of the board of directors, the current assets, Loans & Advances if realized in the ordinary course of business would not be less than the amount at which they are stated in the Balance Sheet and that no contingent liability exists as on 31.03.2023 except those mentioned in these notes on account.			
14.4	Particulars	As at 31 March, 2023	As at 31 March, 2022	
		Rs.	Rs.	
a.	Value of Imports calculated on CIF Basis:	Nil	Nil	
b.	Expenditure in foreign currency :	Nil	Nil	
c.	Details of consumption of imported and indigenous items :	Nil	Nil	
d.	Earnings in foreign exchange :	Nil	Nil	
14.5	Balances of sundry debtors/ creditors and other personal accounts are subject to confirmation and reconciliation.			
14.6	Payment to Auditor:-			
	Particulars	Amt. in Thousand		
		As at 31 March, 2023	As at 31 March, 2022	
		Rs.	Rs.	
a.	Audit Fees	17.50	15.00	
b.	Tax Audit Fees	-	-	
c.	Company Law Matters	-	-	
d.	GST	-	-	
	Total	17.50	15.00	
14.7	Additional Regulatory Information/disclosures as required by General Instructions to Schedule III to the Companies Act, 2013 are			
14.8	Previous year figures have been regrouped/rearranged wherever necessary.			
14.9	Advance to others includes advances to concerns in which directors are interested:			
	Name of Concern	Amt. in Thousand		
		As at 31 March, 2023	As at 31 March, 2022	
		Rs.	Rs.	
		-	-	



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For IDN Mould Pvt. Ltd.

[Handwritten Signature]
Director

For IDN Mould Pvt. Ltd.

[Handwritten Signature]
Director

Notes forming part of the financial statements:

Note 15 Disclosures under Accounting Standards

Particulars	
Details of related parties:	
Description of relationship	Names of related parties
Vikash Kumar	Director
Praveen	Director
Priyanka Kumari	Director

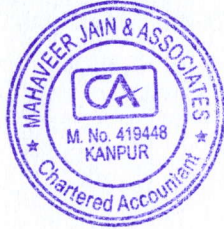
Note: Related parties have been identified by the Management.

Details of related party transactions during the year ended 31 March, 2023 and balances outstanding as at 31 March, 2023:

Particulars	Entities in which KMP / relatives of KMP have significant influence in INR'000
Director Remuneration to Vikash Kumar (Director)	360.00
Director Remuneration to Praveen (Director)	540.00
Director Remuneration to Priyanka Kumari (Director)	360.00
Purchase from Precision Laser Vision	1,826.63

Particulars	Amount in '000	
	31-03-2023	31-03-2022
Deferred Tax Liability on: Fixed Assets	220.00	0.92

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For IDN Mould Pvt. Ltd.

[Handwritten Signature]
Director

For IDN Mould Pvt. Ltd.

[Handwritten Signature]
Director

Note no. 16 Trade payable ageing schedule

Outstanding for following periods from due date of payment (2022-23)

(Figures in Thousand)

S.no	Particulars	Not due	Unbilled amount	< 1 year	1-2 years	2-3 years	> 3 years	Total
16.1	MSME	-	-	-	-	-	-	-
16.2	Others	-	-	-	-	-	-	-
16.3	Disputed dues-MSME	-	-	12,876.22	-	-	-	12,876.22
16.4	Disputed dues-Other	-	-	-	-	-	-	-
	Total	-	-	12,876.22	-	-	-	12,876.22

Outstanding for following periods from due date of payment (2021-22)

S.no	Particulars	Not due	Unbilled amount	< 1 year	1-2 years	2-3 years	> 3 years	Total
16.1	MSME	-	-	-	-	-	-	-
16.2	Others	-	-	-	-	-	-	-
16.3	Disputed dues-MSME	-	-	7,601.65	2,845.59	-	-	10,447.24
16.4	Disputed dues-Other	-	-	-	-	-	-	-
	Total	-	-	7,601.65	2,845.59	-	-	10,447.24



For IDN Mould Pvt. Ltd.

D.K.G.
Director

For IDN Mould Pvt. Ltd.

Suday
Director

17 Trade receivable ageing schedule

Outstanding for following periods from due date of payment (2022-23)

S.no	Particulars	Not due	Unbilled amount	< 6 months	6month-1 years	1-2 years	2-3 years	> 3 years	Total
17.1	Undisputed Trade Receivables – considered good	-	-	9,990.99	-	-	-	-	9,990.99
17.2	Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-	-	-
17.3	Disputed Trade Receivables – considered good	-	-	-	-	-	-	-	-
17.4	Disputed Trade Receivables – considered doubtful	-	-	-	-	-	-	-	-
	Total	-	-	9,990.99	-	-	-	-	9,990.99

Outstanding for following periods from due date of payment (2021-22)

S.no	Particulars	Not due	Unbilled amount	< 6 months	6month-1 years	1-2 years	2-3 years	> 3 years	Total
17.1	Undisputed Trade Receivables – considered good	-	-	3,137.99	128.69	-	-	-	3,266.68
17.2	Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-	-	-
17.3	Disputed Trade Receivables – considered good	-	-	-	-	-	-	-	-
17.4	Disputed Trade Receivables – considered doubtful	-	-	-	-	-	-	-	-
	Total	-	-	3,137.99	128.69	-	-	-	3,266.68



For IDN Mould Pvt. Ltd.

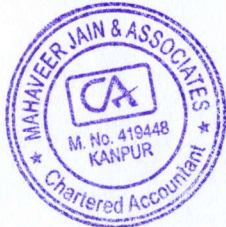
Dikas
Director

For IDN Mould Pvt. Ltd.

Sharma
Director

Disclosure Regarding analytical ratios:

Ratio	Numerator	Denominator	Current Period	Previous Period	% Variance	Reason for variance
Current Ratio	Current Assets	Current Liabilities	0.71	0.93	-23.39%	
Debt-equity ratio	Total Debt	Shareholder's Equity	NA	NA		
Debt service coverage ratio	Earnings available for debt service	Debt Service	NA	NA		
Return on equity ratio	Net Profits after taxes – Preference Dividend (if any)	Average Shareholder's Equity	0.90	0.31	188.06%	Due to Increase in Revenue in FY 2022-23
Inventory turnover ratio	Sales	Average Inventory	12.58	6.02	108.90%	Due to Increase in Revenue in FY 2022-23
Trade receivables turnover ratio	Net Credit Sales	Average Accounts Receivable	6.15	4.29	43.20%	Due to Increase in Revenue in FY 2022-23
Trade payables turnover ratio	Net Credit Purchases	Average Trade Payables	2.71	1.62	67.38%	Due to Increase in Revenue in FY 2022-23
Net capital turnover ratio	Net Sales	Average Working Capital	-10.86	-17.21	-36.91%	
Net profit ratio	Net Profit	Net Sales	4%	1%	272.28%	Low profitability in 2021-22
Return on capital employed	Earning before interest and taxes	Capital Employed	0.92	0.27	243.44%	Low profitability in 2021-22
Return on investment	$\frac{\{MV(T1) - MV(T0) - \text{Sum [Cash flow(t)]}\}}{\text{Sum [Cash flow(t)]}}$	$\frac{\{MV(T0) + \text{Sum [Weight(t) * C(t)]}\}}{\text{Sum [Weight(t) * C(t)]}}$				



For IDN Mould Pvt. Ltd.

Dikas
Director

For IDN Mould Pvt. Ltd.

Radar
Director

IDN MOULD PRIVATE LIMITED
PLOT 304 SECTOR 03 HSIDC BAWAL REWARI HR 123501 IN

Income Tax Act

Fixed Assets as on 31.03.2023

PARTICULARS	RATE	W.D.V AS On 01.04.2021	ADDITION IN 1st Half	ADDITION IN IInd Half	SALES DURING THE YEAR	TOTAL	NORMAL DEPRECIATION	Amt. in Thousand	
								ADDITIONAL DEPRECIATION	W.D.V AS On 31.03.2022
STABILIZER	15%	44.64	-	-	-	44.64	7.00	-	37.64
LOWER SPOILER	15%	65.57	-	-	-	65.57	10.00	-	55.57
SERVO STABILIZER	15%	86.25	-	-	-	86.25	13.00	-	73.25
TEMPERATURE CONTROLLER	15%	115.71	-	-	-	115.71	17.00	-	98.71
BASIC MTB CONTROLLER	15%	168.30	-	-	-	168.30	25.00	-	143.30
FARO CMM	10%	1,235.00	-	-	-	1,235.00	185.00	-	1,050.00
FURNITURE	40%	63.27	-	-	-	63.27	6.00	-	57.27
LAPTOP	15%	41.40	-	-	-	41.40	17.00	-	24.40
IMM 470	40%	-	36.74	6,160.00	-	6,160.00	462.00	616.00	5,082.00
LAPTOP	40%	-	-	300.00	-	300.00	15.00	-	21.74
LAPTOP	40%	-	-	300.00	-	300.00	60.00	-	240.00
MOULD TEMP CONTROLLER	15%	-	-	125.00	-	125.00	9.00	12.50	103.50
ELECTRIC BYKE	15%	-	-	77.25	-	77.25	6.00	-	71.25
PULSAR	15%	-	-	90.49	-	90.49	7.00	-	83.49
TVS NOTRQ	15%	-	-	94.40	-	94.40	7.00	-	87.40
Total		1,820.14	36.74	6,847.14	-	8,704.02	846.00	628.50	7,229.52



For IDN Mould Pvt. Ltd.
[Signature]
Director

For IDN Mould Pvt. Ltd.
[Signature]
Director