



PRAVEEN GARG & ASSOCIATES
CHARTERED ACCOUNTANTS

321-323, 2nd Floor, Deep Plaza,
Near Distt. Courts, Gurgaon- 122001
Mobile : 9350913939
Email : pkgarg3725@gmail.com

INDEPENDENT AUDITORS' REPORT

TO
THE MEMBERS
WINMET TECHNOLOGIES PRIVATE LIMITED

Report on the Financial Statements

We have audited the accompanying financial statements of Winmet Technologies Private Limited ("the company") which comprise the Balance Sheet as at 31 March 2021, the Statement of Profit and Loss for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder. We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Company's Directors, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.



Opinion

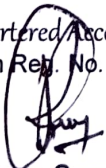
In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31 March 2021 and its profit for the year ended on that date.

Report on other Legal and Regulatory Requirements: -

1. As required by Companies (Auditor's Report) Order, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, is not applicable on the Company.
2. As required by Section 143 (3) of the Act, we report that:
 - (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - (b) in our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
 - (c) the balance sheet, the statement of profit and loss statement dealt with by this Report are in agreement with the books of account;
 - (d) in our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;
 - (e) on the basis of the written representations received from the directors as on 31 March 2021 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2021 from being appointed as a director in terms of Section 164 (2) of the Act; and
 - (f) with respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company has disclosed the impact of pending litigations on its financial position in its financial statements.
 - ii. the Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts; and
 - iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

for PRAVEEN GARG & ASSOCIATES

Chartered Accountants
Firm Reg. No. 021334N



Praveen Garg

Proprietor

Membership No. 501697

Gurgaon

22nd Nov.2021



WINMET TECHNOLOGIES PRIVATE LIMITED

HOUSE NO. 1384, SECTOR-8, FARIDABAD-121006, HARYANA

BALANCE SHEET AS AT 31ST MARCH, 2021

Particulars	Notes	As at 31.03.2021	As at 31.03.2020
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
Share Capital	2	10,00,000	10,00,000
Reserves and Surplus	3	31,05,409	22,89,934
(2) Non-Current Liabilities			
Long-Term Borrowings	4	79,79,789	64,55,963
Deferred Tax Liability (Net)	5	7,66,027	6,99,351
Other Non Current Liabilities	6	1,10,41,635	1,63,66,000
(3) Current Liabilities			
Trade Payables	7	1,69,70,890	1,67,71,027
Other Current Liabilities	8	94,09,395	70,49,408
Short-Term Provisions	9	25,86,035	33,79,240
Total Equity & Liabilities		5,28,59,179	5,40,10,922
II. ASSETS			
(1) Non-Current Assets			
Fixed Assets			
(i) Tangible Assets	10	4,19,41,343	4,28,26,882
Long term loans and advances	11	2,00,471	1,91,986
(2) Current Assets			
Cash and cash equivalents	12	1,62,426	70,422
Short-term loans and advances	13	26,04,968	33,36,140
Trade Receivables	14	77,47,837	73,25,948
Mat Credit Available	15	2,02,134	2,59,544
Total Assets		5,28,59,179	5,40,10,922

NOTES TO ACCOUNTS

1

Schedules referred to above and notes attached there to form an integral part of Financial Statements

As per our report of even date

For Praveen Garg & Associates

Chartered Accountants


(CA. Praveen Garg)

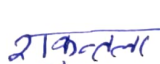
Proprietor

Membership No. : 501697

Firm Reg. No.: 021334N



For Winmet Technologies Private Limited


Shakuntla Devi
Director
DIN: 02941044


Amit Kumar Bansal
Director
DIN: 01892893

PLACE: FARIDABAD

DATED: 22/11/2021

UDIN : 22501697ABTFFA1382

WINMET TECHNOLOGIES PRIVATE LIMITED

HOUSE NO. 1384, SECTOR-8, FARIDABAD-121006, HARYANA

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED ON 31ST MARCH, 2021

Sr. No	Particulars	Notes	For the year ended 31.03.2021	For the year ended 31.03.2020
I	Revenue from Operations	16	2,36,91,210	2,68,75,208
II	Other Income	17	1,41,325	1,63,839
	Total Revenue		2,38,32,535	2,70,39,047
III	Expenses:			
	Purchase of Stock-in-Trade & Services	18	76,76,124	71,29,967
	Employee Benefit Expense	19	72,99,734	97,51,776
	Depreciation and Amortization Expense	20	12,84,203	12,99,916
	Finance costs	21	25,26,621	23,90,781
	Other Expenses	22	38,64,609	52,90,901
	Total Expenses		2,26,51,290	2,58,63,341
IV	Profit/(Loss) before exceptional and extraordinary items and tax		11,81,245	11,75,706
V	Exceptional Items		-	-
VI	Profit/(Loss) before extraordinary items and tax		11,81,245	11,75,706
VII	Extraordinary Items		-	-
VIII	Profit/(Loss) before tax		11,81,245	11,75,706
IX	Tax expense:			
	(1) Current tax		2,41,684	1,99,306
	(2) Previous Year tax		-	-
	(3) Deferred tax Liability		(66,676)	(1,07,176)
	(4) Mat Credit Availment/(Entitlement)		57,410	15,896
X	Profit/(Loss) from the period from continuing operations		8,15,475	8,53,328
XI	Earning per equity share:	24		
	(1) Basic		8.15	8.53
	(2) Diluted		8.15	8.53

Schedules referred to above and notes attached there to form an integral part of Financial Statements

As per our report of even date

For Praveen Garg & Associates

Chartered Accountants

(CA. Praveen Garg)

Proprietor

Membership No. : 501697

Firm Reg. No.: 021334N



For Winmet Technologies Private Limited

Shakuntla Devi

Shakuntla Devi
Director

DIN: 02941044

Amit Kumar Bansal

Amit Kumar Bansal
Director

DIN:01892893

PLACE: FARIDABAD

DATED: 22/11/2021

UDIN : 22501697ABTFFA1382

WINMET TECHNOLOGIES PRIVATE LIMITED

HOUSE NO. 1384, SECTOR-8, FARIDABAD-121006, HARYANA

CASH FLOW STATEMENT FOR THE YEAR ENDED ON 31ST MARCH, 2021

PARTICULARS	31st March 2021	31st March 2020
A. Cash Flow From Operating Activities		
Net Profit before tax & extraordinary items(as per Statement of Profit & Loss)	11,81,245	11,75,706
Adjustments for non cash/ non trade items:		
Depreciation & Amortization Expenses	12,84,203	12,99,916
Finance Cost	25,26,621	23,90,781
Operating profits before Working Capital Changes	49,92,069	48,66,403
Adjusted For:		
Decrease (increase) in trade receivables	(4,21,889)	7,30,619
Increase (decrease) in trade payables	1,99,863	(3,35,756)
Adjustments for increase (decrease) in other current liabilities & Provisions	15,66,781	46,80,897
Increase/Decrease in Short Term Loans & Advances	7,31,173	(91,364)
Cash generated from Operations	70,67,997	98,50,799
Income Tax Paid	(2,41,684)	(1,99,306)
Net cash flow from operating activities before extraordinary items	68,26,313	96,51,493
Net Cash flow from Operating Activities(A)	68,26,313	96,51,493
B. Cash Flow From Investing Activities		
Purchase of tangible assets	(3,98,665)	(2,45,39,857)
Net cash flow from investing activities before extraordinary items	(3,98,665)	(2,45,39,857)
Net Cash used in Investing Activities(B)	(3,98,665)	(2,45,39,857)
C. Cash Flow From Financing Activities		
Finance Cost	(25,26,621)	(23,90,781)
Repayment/Increase of Long Term Borrowings & Liabilities	(38,00,539)	1,70,43,074
Increase/decrease in Long Term Loan & Advances	(8,485)	(637)
Net cash flow from financing activities before extraordinary items	(63,35,645)	1,46,51,656
Net Cash used in Financing Activities(C)	(63,35,645)	1,46,51,656
D. Net increase/decrease in Cash & Cash Equivalents(A+B+C)	92,004	(2,36,707)
E. Cash & Cash Equivalents at Beginning of period	70,422	3,07,129
F. Cash & Cash Equivalents at End of period	1,62,426	70,422
G. Net increase/decrease in Cash & Cash Equivalents(F-E)	92,004	(2,36,707)

As per our report of even date

For Praveen Garg & Associates

Chartered Accountants



(CA. Praveen Garg)

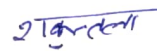
Proprietor

Membership No. : 501697

Firm Reg. No.: 021334N



For Winmet Technologies Private Limited



Shakti Devi
Director

DIN: 02941044



Amit Kumar Bansal
Director

DIN:01892893

PLACE: FARIDABAD

DATED: 22/11/2021

UDIN : 22501697ABTFFA1382

WINMET TECHNOLOGIES PRIVATE LIMITED

Notes Forming Part of the Financial Statements for the year ended 31st March, 2021

Note 1: Significant Accounting Policies

Note 1.1 Basis of preparation

The Financial Statements have been prepared in accordance with Indian Generally Accepted Accounting Principles ("GAAP") under the historical cost convention on the accruals basis. GAAP comprises mandatory accounting standards as specified in the Companies (Accounting Standards) Rule, 2006 & the relevant provisions of the Companies Act, 1956

Note 1.2 Fixed Assets

Fixed assets are stated at cost of acquisition. Acquisition cost includes taxes, duties, freight, insurance and other incidental expenses related to acquisition and installation and are net of modvat credits, where applicable. Revenue expenses incidental and related to projects are capitalized along with the related fixed assets, where appropriate. The depreciation has been provided on WDV Method as per useful life of fixed assets under companies act 2013

Note 1.3 Revenue Recognition

The company is following accrual basis of accounting for recognition of Income and Expenditure.

Note 1.4 Investment

Company does not have any investment during the financial year.

Note 1.5 Deferred Tax

Deferred Tax Assets, if any, is recognized for all deductible timing differences and carried forward to the extent there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized.

Note 1.6 Taxation

Provision for Income Tax, comprising current tax and deferred tax, is made on the basis of the results of the year. In Accordance with Accounting Standard 22 Accounting for Taxes on Income, issued by the Institute of Chartered Accountants of India, the deferred tax for timing differences between the book and the tax profits for the year is accounted for using the tax rates and laws that have been enacted or substantively enacted as of the balance sheet date. Deferred tax liability arising from temporary timing differences.

Note 1.7 Earning Per Share

Earning per share is calculated by dividing net profit/(loss) for the year attributable to equity shareholders by weighted average number of equity shares outstanding as at the end of financial year.

Note 1.8 Foreign Currency Transaction

No foreign currency transaction has been made during the year under consideration.

Note 1.9 Contingent Liabilities and Provisions

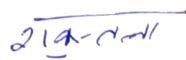
The company recognizes provision when there is a present obligation of the enterprise arising from the past events, the settlement of which is expected to result in an outflow from the enterprise of resources embodying economic benefits which can be measured only by using a substantial degree of estimation.

The company recognizes contingent liabilities for disclosure in notes to accounts (if any) if the following conditions are fulfilled:

- A possible obligation that arises from past events and the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the company; or
- A present obligation that arises from past events but is not recognized because:
 - It is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or
 - A reliable estimate of the amount of the obligation cannot be made.



For Winmet Technologies Private Limited


Shakuntla Devi
Director
DIN: 02941044


Amit Kumar Bansal
Director
DIN: 01892893

WINMET TECHNOLOGIES PRIVATE LIMITED

Notes on Financial Statements for the Year ending 31st March, 2021

2.1 Share Capital

Sr. No	Particulars	As at 31.03.2021	As at 31.03.2020
1	AUTHORIZED CAPITAL 1,00,000 (1,00,000) Equity Shares of Rs. 10/- each.	10,00,000	10,00,000
		10,00,000	10,00,000
2	ISSUED , SUBSCRIBED & PAID UP CAPITAL <i>To the Subscribers of the Memorandum</i> 1,00,000 (1,00,000) Equity Shares of Rs. 10/- each, Fully Paid Up	10,00,000	10,00,000
	Total	10,00,000	10,00,000

2.2 The reconciliation of the number of shares outstanding is set out below:-

Sr. No.	Particulars	As at 31.03.2021	As at 31.03.2020
		Equity Shares	Equity Shares
		Number	Number
	Shares outstanding at the beginning of the year	1,00,000	1,00,000
	Add: Shares Issued during the year	-	-
	Less: Shares bought back during the year	-	-
	Shares outstanding at the end of the year	1,00,000	1,00,000

2.3 The details of Shareholders holding more than 5% shares :

Sr. No.	Name of the Shareholder	as at 31.03.2021 as at (31.03.2020)	
		No. of Shares	% held
1	Amit Bansal	96,000 (96,000)	96 (96)
2	Shakuntla Devi	4,000 (4,000)	4 (4)

3. Reserve & Surplus

Sr. No	Particulars	As at 31.03.2021	As at 31.03.2020
	Surplus (Statement of Profit & Loss)		
	Balance brought forward from previous years	22,89,934	14,36,605
	Less: Adjustment in Dep due to new useful life	-	-
	Less: Provision for Tax for earlier years	-	-
	Add: Profit for the period	8,15,475	8,53,328
	Balance brought forward to balance sheet	31,05,409	22,89,934
	Total	31,05,409	22,89,934



For Winmet Technologies Private Limited

Shakuntla Devi

Shakuntla Devi
Director
DIN: 02941044

Amit Kumar Bansal

Amit Kumar Bansal
Director
DIN: 01892893

WINMET TECHNOLOGIES PRIVATE LIMITED

Notes on Financial Statements for the Year ending 31st March, 2021

4. Long-term Borrowings

Sr. No	Particulars	As at 31.03.2021	As at 31.03.2020
	Secured		
	From Bank and Financial Institutions	64,85,656	55,91,098
	Unsecured		
	From Bank and Financial Institutions	14,94,133	8,64,865
	Total	79,79,789	64,55,963

5. Deferred Tax Liability

Sr. No	Particulars	As at 31.03.2021	As at 31.03.2020
	Opening Balance	6,99,351	5,92,175
	Addition/(delition)	66,676	1,07,176
	Closing Balance	7,66,027	6,99,351

6. Other Non Current Liabilities

Sr. No	Particulars	As at 31.03.2021	As at 31.03.2020
1	YAMUNA EXPRESSWAY INDUSTRIAL DEVELOPMENT AUTHORITY	1,10,41,635	1,63,66,000
	Total	1,10,41,635	1,63,66,000

7. Trade Payables

Sr. No	Particulars	As at 31.03.2021	As at 31.03.2020
1	Trade Paybles (For Goods & Services)	1,69,70,890	1,67,71,027
	Total	1,69,70,890	1,67,71,027

8. Other Current Liabilities

Sr. No	Particulars	As at 31.03.2021	As at 31.03.2020
1	Current Maturity of Long term debts	66,92,846	45,82,913
2	Advance From Customers	61,601	50,796
3	Statutory Dues	5,11,085	7,41,253
4	Other Current Liabilities	21,43,863	16,74,446
	Total	94,09,395	70,49,408

9. Short-Term Provisions

Sr. No	Particulars	As at 31.03.2021	As at 31.03.2020
1	Provision For Income Tax	4,40,990	3,92,562
2	Other Provisions	21,45,045	29,86,678
	Total	25,86,035	33,79,240



For Winmet Technologies Private Limited

Shakuntla Devi

Shakuntla Devi
Director
DIN: 02941044

Amit Kumar Bansal

Amit Kumar Bansal
Director
DIN:01892893

WINMET TECHNOLOGIES PRIVATE LIMITED

Schedules Forming Integral Part of the Balance Sheet as at 31st March, 2021

10. Fixed Asset (As Per Companies Act)

Sr.	Particulars	Gross Block			Depreciation				Net Block		
		Cost at the beginning	Addition during the year	Deduction during the year	Cost at the end	Value at the beginning	Addition during the year	Adjustment during the year	Value at the end	WDV as on 31.03.2021	WDV as on 31.03.2020
	Tangible Assets										
1	Computer	6,63,611	-	-	6,63,611	4,27,548	1,56,847	-	5,84,394	79,216	2,36,063
2	Furniture & Fixtures	6,21,139	1,63,727	-	7,84,866	1,17,948	63,284	-	1,81,232	6,03,634	5,03,191
3	Plant & Machinery	1,29,85,439	1,31,303	-	1,31,16,742	45,39,519	6,91,706	-	52,31,225	78,85,516	84,45,920
4	AC	5,15,843	-	-	5,15,843	2,96,792	82,460	-	3,79,252	1,36,591	2,19,051
5	CCTV	1,36,131	-	-	1,36,131	64,584	22,231	-	86,814	49,317	71,547
6	Office Equipment	2,35,663	11,864	-	2,47,527	1,45,170	27,510	-	1,72,680	74,847	90,492
7	Mobile	1,78,653	91,770	-	2,70,423	72,669	53,914	-	1,26,583	1,43,840	1,05,983
8	Vehicles	12,93,498	-	-	12,93,498	9,55,819	1,45,529	-	11,01,348	1,92,149	3,37,679
9	Building	16,91,070	-	-	16,91,070	5,43,565	40,722	-	5,84,288	11,06,782	11,47,505
10	Land	3,16,69,451	-	-	3,16,69,451	-	-	-	-	3,16,69,451	3,16,69,451
	Total (Current Year)	4,99,90,497	3,98,665	-	5,03,89,162	71,63,615	12,84,203	-	84,47,818	4,19,41,343	4,28,26,882
	(Previous Year)	2,59,66,031	2,47,18,357	6,93,891	4,99,90,497	63,79,090	12,99,916	5,15,391	71,63,615	4,28,26,882	1,95,86,941



For Winmet Technologies Private Limited

Shakuntla Devi

Shakuntla Devi
Director

Amit Kumar Bansal

Amit Kumar Bansal
Director

WINMET TECHNOLOGIES PRIVATE LIMITED

Notes on Financial Statements for the Year ending 31st March, 2021

11. Long -Terms Loans and Advances

Sr. No	Particulars	As at 31.03.2021	As at 31.03.2020
1	Security Deposit Unsecured, Considered Good	2,00,471	1,91,986
	Total	2,00,471	1,91,986

12. Cash & Cash Equivalents

Sr. No	Particulars	As at 31.03.2021	As at 31.03.2020
1	Cash-in-Hand Cash on Hand	61,235	40,775
2	Bank Balance In Current Accounts	1,01,191	29,648
	Total [A + B]	1,62,426	70,422

13. Short-Terms Loans and Advances

Sr. No	Particulars	As at 31.03.2021	As at 31.03.2020
1	Advances with Revenue Authorities Unsecured, Considered Good	24,18,634	28,45,959
2	Advance with Suppliers Unsecured, Considered Good	755	30,554
3	Other Loans & Advances Unsecured, Considered Good	1,85,579	4,59,627
	Total	26,04,968	33,36,140

14. Trade Receivables

Sr. No	Particulars	As at 31.03.2021	As at 31.03.2020
1	Outstanding for less than Six Months Unsecured, Consider Good	61,70,808	61,93,861
2	Others Unsecured, Consider Good	15,77,029	11,32,087
	Total	77,47,837	73,25,948

15. MAT Credit

Sr. No	Particulars	As at 31.03.2021	As at 31.03.2020
1	Opening Mat Credit Available	2,59,544	2,75,440
2	Mat Credit Entitlement/(Availment) during the year	(57,410)	(15,896)
	Total	2,02,134	2,59,544



For Winmet Technologies Private Limited

Shakuntla Devi
Shakuntla Devi
Director
DIN: 02941044

Amit Kumar Bansal
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Director
DIN: 01892893

WINMET TECHNOLOGIES PRIVATE LIMITED

Notes on Financial Statements for the Year ending 31st March, 2021

16. Revenue From Operations

Sr. No	Particulars	For the year ended 31.03.2021	For the year ended 31.03.2020
1	Sale of Goods	33,060	-
2	Sale of Services	2,36,58,150	2,68,75,208
	Total	2,36,91,210	2,68,75,208

17. Other Income

Sr. No	Particulars	For the year ended 31.03.2021	For the year ended 31.03.2020
1	Interest Income	97,675	97,958
2	Other Income	43,650	65,881
	Total	1,41,325	1,63,839

18. Purchase of stock in trade & Services

Sr. No	Particulars	For the year ended 31.03.2021	For the year ended 31.03.2020
1	Purchases (Goods & Services)	76,76,124	71,29,967
	Total	76,76,124	71,29,967

19. Employment Benefit Expenses

Sr. No	Particulars	For the year ended 31.03.2021	For the year ended 31.03.2020
1	Salary & Wages	70,20,685	93,62,668
2	Contribution to ESI/PF etc.	2,00,187	2,82,911
3	Staff Welfare Expenses	78,862	1,06,197
	Total	72,99,734	97,51,776



For Winmet Technologies Private Limited

Shakuntla Devi
Director
DIN: 02941044

Amit Kumar Bansal
Director
DIN: 01892893

WINMET TECHNOLOGIES PRIVATE LIMITED

Notes on Financial Statements for the Year ending 31st March, 2021

20. Depreciation & Amortised Cost

Sr. No	Particulars	For the year ended 31.03.2021	For the year ended 31.03.2020
1	Depreciation	12,84,203	12,99,916
	Total	12,84,203	12,99,916

21. Finance Costs

Sr. No	Particulars	For the year ended 31.03.2021	For the year ended 31.03.2020
	Interest Cost		
	On Borrowings	25,26,621	23,90,781
	Total	25,26,621	23,90,781

22. Other Expenses

Sr. No	Particulars	For the year ended 31.03.2021	For the year ended 31.03.2020
1	Audit Fees	15,000	15,000
2	Bank Charges	1,02,535	1,11,925
3	Business Promotion	3,53,959	35,750
4	Fees & Subscription	3,01,425	3,51,577
5	Festival Celebration	34,547	98,978
6	Insurance	18,933	20,881
7	Interest on TDS & GST etc.	48,332	1,92,344
8	Legal & Professional Charges	7,36,999	3,80,333
9	Loss on sale of Fixed Assets	-	28,500
10	Office Exp	1,84,751	5,28,386
11	News Paper & Periodicals	3,520	6,015
12	Postage & Telegram, Courier	1,02,595	52,898
13	Power & Fuel	2,35,026	1,62,056
14	Printing & Stationery	1,21,653	2,82,951
15	Rent Charges	5,40,150	4,67,000
16	Repair & Maintenance Expenses	1,16,420	3,08,806
17	Software & IT charges	73,500	84,000
18	Short & Excess & Bal written off	1,09,666	3,95,744
19	Telephone Expenses & Internet Charges	1,03,469	1,13,143
20	Travelling & Conveyance Expenses	4,86,615	12,54,556
21	Vehicle Running & Maintenance	1,64,871	3,76,168
22	Web Services	10,644	23,890
	Total	38,64,609	52,90,901



For Winmet Technologies Private Limited

Shakuntla Devi

Shakuntla Devi
Director
DIN: 02941044

Amit Kumar Bansal

Amit Kumar Bansal
Director
DIN:01892893

WINMET TECHNOLOGIES PRIVATE LIMITED

Note 23 : Disclosure under Accounting Standards

Note 23.1 : Related Party Transactions

23.1a	Particulars	
	Related Parties Disclosure in accordance with Accounting Standard (AS) 18 of the Institute of Chartered Accountants of India:	
	Name of Related Party	Relationship
(i)	Amit Bansal	Key Management Personnel
(ii)	Shakuntla Devi	

Note : Related Parties are identify by the management of the company

23.1b	Particulars	For the year ended 31.03.2021	For the year ended 31.03.2020
		Rs	Rs
	Details of related party transaction during the year:		
1	Salary Paid to Mr. Amit Bansal	9,00,000	9,00,000
2	Salary Paid to Mrs. Shakuntla Devi	5,40,000	5,40,000

23.1c	Particulars
	No amounts have been written off/provided for or written back during the year in respect of amount receivable from or payable to the Related Parties.

Note 24 : Earnings Per Share


Particulars	For the Year Ended 31st March, 2021	For the Year Ended 31st March, 2020
Basic and Diluted		
Net Profit / (Loss) for the year attributable to the equity Shareholders (In Rs)	8,15,475	8,53,328
Weighted average number of equity shares (Nos.)	1,00,000	1,00,000
Par value per share (In Rs)	10	10
Earnings Per Share - Basic and diluted (In Rs)	8.15	8.53

Note 25 : Previous Year's Figures

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

For Praveen Garg & Associates

Chartered Accountants


(CA. Praveen Garg)
Proprietor

Membership No. : 501697

Firm Reg. No.: 021334N



For Winmet Technologies Private Limited



Shakuntla Devi
Director
DIN: 02941044



Amit Kumar Bansal
Director
DIN: 01892893

PLACE: FARIDABAD
DATED: 22/11/2021

UDIN : 22501697ABTFFA1382

