

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7
filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year
2022-23

| | | | |
|-----------|---|---------------------------------|-----------------|
| PAN | AASCA0162E | | |
| Name | ALUMINE FABRICATORS INDIA PRIVATE LIMITED | | |
| Address | B/106, Barkya Bhoir Cottage First Floor , Pandurang Bhoir Road, Dahisar west , Dahisar S.O , Mumbai , MUMBAI , 19-Maharashtra , 91-India , 400068 | | |
| Status | Private Company | Form Number | ITR-6 |
| Filed u/s | 139(1) Return filed on or before due date | e-Filing Acknowledgement Number | 527786671240922 |

| Taxable Income and Tax details | | | |
|--------------------------------|---|----|------------|
| | Current Year business loss, if any | 1 | 0 |
| | Total Income | | 13,20,309 |
| | Book Profit under MAT, where applicable | 2 | 13,20,309 |
| | Adjusted Total Income under AMT, where applicable | 3 | 0 |
| | Net tax payable | 4 | 3,43,280 |
| | Interest and Fee Payable | 5 | 2,250 |
| | Total tax, interest and Fee payable | 6 | 3,45,530 |
| | Taxes Paid | 7 | 3,22,850 |
| | (+)Tax Payable /(-)Refundable (6-7) | 8 | (+) 22,680 |
| Accreted Income & Tax Detail | Accreted Income as per section 115TD | 9 | 0 |
| | Additional Tax payable u/s 115TD | 10 | 0 |
| | Interest payable u/s 115TE | 11 | 0 |
| | Additional Tax and interest payable | 12 | 0 |
| | Tax and interest paid | 13 | 0 |
| | (+)Tax Payable /(-)Refundable (12-13) | 14 | 0 |

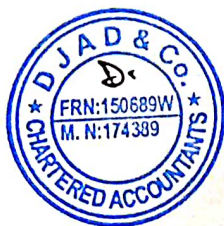
This return has been digitally signed by JAYESH DEVTADIN VISHWAKARMA in the capacity of Managing Director having PAN AHCPV0489M from IP address 110.226.61.47 on 24-Sep-2022
DSC Sl. No. & Issuer 2950213 & 53860902642468CN=Verasys CA 2014,OU=Certifying Authority,O=Verasys Technologies Pvt Ltd.,C=IN

System Generated

Barcode/QR Code



AASCA0162E065277866712409227492BBC13B77B940DBDCE6CD1F057959A1525680

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

ALU MINE FABRICATORS INDIA PVT LTDB/100, Barkya Bhoir Cottago, First Floor,
Pandurang Bhoir Road, Dahisar (West),
Mumbai-400068

| | | | |
|--------------------------|------------------------------|--------------------|---------|
| Date Of Incorporation :- | 6th March, 2019 | Financial Year :- | 2021-22 |
| Pan No. :- | AASCA0102E | Assessment Year :- | 2022-23 |
| Status :- | Pvt. Company | | |
| Jurisdiction :- | CIRCLE 12(1)(1), MUMBAI | | |
| Bank Name :- | HDFC Bank//CA/50200037040132 | | |

COMPUTATION OF TOTAL INCOME

| | | | |
|---|--------|-----------|-------------------------|
| INCOME FROM BUSINESS:- | | | |
| Net Profit/(Loss) as per Statement of profit and loss | | 1,320,309 | |
| Add : Items disallowed | | | |
| Depreciation As Per Companies Act | 11,506 | | |
| Provision For Income Tax | | | |
| Deferred tax Liability | | 11,506 | |
| | | | 1,331,815 |
| Less :- Depreciation as per Income tax act | | 11,506 | |
| Less : Roc Expenses (1/5) | | | 1,320,309 |
| Less :- Set Off Loss | | | |
| | | | 1,320,309 |
| | | | NET TOTAL INCOME |
| | | | 1,320,309 |

MAT

| | | | |
|---|---|-----------|-----------|
| Net Profit/(Loss) as per Statement of profit and loss | | 1,320,309 | |
| Add: Expenses considered separately | | | |
| > Provision For Income Tax | - | | |
| > Deferred tax Liability | | | |
| | | | 1,320,309 |
| Less: Allowable deductions | | | |
| > Deferred tax Asset | | | |
| | | | 1,320,309 |

COMPUTATION OF TAX LIABILITY

| | | | |
|---------------------------|--|---------|-------------------------|
| Mat Tax On Rs. 0/- | | | - |
| Tax on Business Income on | | | 330,077 |
| Tax liability | | | 330,077 |
| Add:- Education cess | | | 13,203 |
| | | | 343,280 |
| Interest U/S 234C | | | 2,250 |
| Less: Taxes paid | | | |
| TCS | | 4,921 | |
| TDS | | 317,929 | 322,850 |
| SA Tax | | | |
| | | | 22,680 |
| | | | REFUND DUE TO US |
| | | | 22,680 |

Enclosures :
1. Balance sheet and Statement of profit and loss as at 31st March,2022
2. Audit Report as at 31st March,2022

As Per Our Audit Report Attached
For, **DJAD & CO.**
(Chartered Accountants)
FRN:- 150689W

For and on behalf of the Board of Directors



Abhishek J. Dubey
Partner
Membership No : 174389
Place:- Mumbai
Date:- 23/09/2022
UDIN : 22174389AULPVQ1992

Jayesh Vishwakarma
Director
DIN: 08382280

Brijesh Mourya
Director
DIN: 08382281

ALU MINE FABRICATORS INDIA PVT LTD

BALANCE SHEET AS AT 31st MARCH, 2022

| Particulars | Note No | As at 31.03.2022 Rupees | As at 31.03.2021 Rupees |
|---|---------|----------------------------|----------------------------|
| A EQUITY & LIABILITIES | | | |
| 1 SHAREHOLDER'S FUND | | | |
| (a) Share Capital | 2 | 200,000 | 200,000 |
| (b) Reserves And Surplus | 3 | 3,449,326 | 2,472,297 |
| (c) Share Application Money Pending Allotment | | - | - |
| | | 3,649,326 | 2,672,297 |
| 2 NON CURRENT LIABILITIES | | | |
| (a) Long-Term Borrowings | 4 | 6,492,288 | 1,469,800 |
| (b) Deferred tax liabilities | | - | - |
| (c) Other long-term liabilities | | - | - |
| (d) Long-term provisions | | - | - |
| | | 6,492,288 | 1,469,800 |
| 3 CURRENT LIABILITIES | | | |
| (a) Short-Term Borrowings | | - | - |
| (b) Trade Payables | 5 | 8,643,734 | 7,104,606 |
| (c) Other Current Liabilities | 6 | 6,123,983 | 3,763,262 |
| (d) Short-Term Provisions | 7 | 370,503 | 2,024,618 |
| | | 15,138,221 | 12,892,486 |
| TOTAL | | 25,279,834 | 17,034,583 |
| B ASSETS | | | |
| 1 NON CURRENT ASSETS | | | |
| (a) Fixed Assets | 8 | 50,959 | 62,465 |
| (b) Non Current Investments | | - | - |
| (c) Deferred Tax Asset (Net) | | - | - |
| (d) Long-Term Loans & Advances | | - | - |
| (e) Other Non-Current Assets | | - | - |
| | | 50,959 | 62,465 |
| 2 CURRENT ASSETS | | | |
| (a) Current Investments | | - | - |
| (b) Inventories | 9 | 7,249,145 | 4,401,253 |
| (c) Trade Receivables | 10 | 14,590,807 | 10,674,116 |
| (d) Cash & Bank Balances | 11 | 2,694,172 | 36,495 |
| (e) Short-Term Loans & Advances | 12 | 100,000 | 814,125 |
| (f) Other Current Assets | 13 | 594,751 | 1,046,128 |
| | | 25,228,875 | 16,972,117 |
| TOTAL | | 25,279,834 | 17,034,583 |
| | | (0) | 0 |

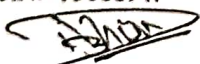
Significant accounting policies

The notes referred to above form an integral part of
As per our report of even date annexed hereto

For D J A D & CO.

(Chartered Accountants)

FRN - 150689W



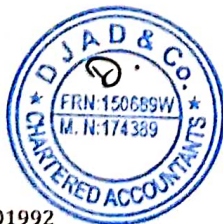
Abhishek J. Dubey

M. No. 174389

Place:- Mumbai

Date:- 23/09/2022

UDIN : 22174389AULPVQ1992



For and on behalf of the Board of Directors

Jayesh Vishwakarma
Director
DIN: 08382280

Brijesh Mourya
Director
DIN: 08382281

ALU MINE FABRICATORS INDIA PVT LTD

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31st MARCH, 2022

| Particulars | Notes | As at 31.03.2022 Rupees | As at 31.03.2021 Rupees |
|--|-------|----------------------------|----------------------------|
| A REVENUE | | | |
| 1 Revenue From Operations (Gross) | 14 | 30,261,980 | 16,643,891 |
| Less: Excise Duty | | - | - |
| Revenue From Operations (Net) | | 30,261,980 | 16,643,891 |
| 2 Other Income | | - | - |
| 3 TOTAL REVENUE | | 30,261,980 | 16,643,891 |
| 4 EXPENSES | | | |
| (a) Raw Material Consumed | 15 | 22,059,476 | 8,728,523 |
| (b) Employee Benefits Expenses | 16 | 1,773,840 | 5,487,037 |
| (c) Depreciation | | 11,506 | 15,952 |
| (d) Finance Cost | 17 | 113,932 | - |
| (e) Other Expenses | 18 | 4,982,917 | 1,110,850 |
| TOTAL EXPENSES | | 28,941,671 | 15,342,362 |
| 5 Profit/(Loss) Before Exceptional & Extra-Ordinary Items (3-4) | | 1,320,309 | 1,301,529 |
| 6 Exceptional/Extra-Ordinary Items | | - | - |
| 7 Profit Before Tax | | 1,320,309 | 1,301,529 |
| 8 Tax Expense | | | |
| (a) Current Tax | | 343,280 | - |
| (b) Less: MAT credit | | - | - |
| (c) Current Tax Expense Relating To Prior Years | | - | - |
| (d) Deferred Tax | | - | - |
| | | 343,280 | - |
| 9 Profit After Tax | | 977,029 | 1,301,529 |

Basic And Diluted Earnings Per Share

Significant Accounting Policies

1

The notes referred to above form an integral part of
As per our report of even date annexed hereto

For D J A D & CO.

(Chartered Accountants)

FRN:- 150689W

Abhishek J. Dubey

M. No. 174389

Place:- Mumbai

Date:- 23/09/2022

UDIN : 22174389AULPVQ1992



For and on behalf of the Board of Directors

Jayesh Vishwakarma

Director

DIN: 08382280

Brijesh Mourya

Director

DIN: 08382281

ALU MINE FABRICATORS INDIA PVT LTD

Notes forming part of the financial statements

As at 31.03.2022

As at 31.03.2021

| Note 2: Share Capital | As at 31.03.2022 | | As at 31.03.2021 | |
|--|------------------|----------------|------------------|----------------|
| | No. of Shares | Amount (Rs.) | No. of Shares | Amount (Rs.) |
| Authorised | | | | |
| Equity shares of Rs.10 each with voting rights | 20,000 | 200,000 | 20,000 | 200,000 |
| Total | 20,000 | 200,000 | 20,000 | 200,000 |
| Issued, Subscribed and Paid-Up | | | | |
| Equity shares of Rs.10 each with voting rights | 20,000 | 200,000 | 20,000 | 200,000 |
| Total | 20,000 | 200,000 | 20,000 | 200,000 |

(b) Reconciliation of the Number of Shares Outstanding:

| Particulars. | Figures as at the end of current reporting period | | Figures as at the end of current reporting period | |
|--|---|----------------|---|----------------|
| | No. | Rs. | No. | Rs. |
| Equity shares outstanding at the beginning of the year | 20,000 | 200,000 | 20,000 | 200,000 |
| Equity shares issued during the year | - | - | - | - |
| Equity shares outstanding at the end of the year | 20,000 | 200,000 | 20,000 | 200,000 |

(c) Shareholder's Holding More Than 5% Shares of the Company:

| Name of shareholders | Figures as at the end of current reporting period | | Figures as at the end of current reporting period | |
|----------------------|---|--------------|---|--------------|
| | No. | % of holding | No. | % of holding |
| Brijesh Mourya | 10,000 | 50.00% | 10,000 | 50.00% |
| Jayesh Vishwakarma | 10,000 | 50.00% | 10,000 | 50.00% |

(d) Terms/rights attached to equity shares:

The Company has only one class of equity shares having a par value of Rs. 10 per share. All equity shares rank pari-passu with each other.

Note 3

Reserves And Surplus

| | | | | |
|--|----------|------------------|--|------------------|
| (a) General Reserve | | | | |
| Share Premium | - | | | - |
| Less: Utilised / Transferred during the year for: | - | | | - |
| Issuing Bonus Shares | - | | | - |
| Others (Transfer to General Reserve) | - | | | - |
| Closing Balance | - | | | - |
| (b) Other Reserves (Specify the Nature and Purpose of each) | | | | |
| Opening Balance | - | | | - |
| Add: Additions / Transfers during the year | - | | | - |
| Less: Utilisations / Transfers during the year | - | | | - |
| Closing balance | - | | | - |
| (c) Surplus / (Deficit) in Statement of Profit and Loss | | | | |
| Opening Balance | | 2,472,297 | | 1,170,768 |
| Add: Profit / (Loss) for the year | | 977,029 | | 1,301,529 |
| <i>Amounts transferred from:</i> | | | | |
| General Reserve | - | | | - |
| Other Reserves (give details) | | | | |
| <i>Transferred to:</i> | | | | |
| General Reserve | | | | |
| Other Reserves (give details) | - | | | - |
| Closing balance | | 3,449,326 | | 2,472,297 |
| Total | | 3,449,326 | | 2,472,297 |



Jayesh Vishwakarma
Director
DIN: 08382280

Brijesh Mourya
Director
DIN: 08382281

ALU MINE FABRICATORS INDIA PVT LTD

Notes forming part of the financial statements

As at 31.03.2022
Rupees

As at 31.03.2021
Rupees

Note 4

Long-Term Borrowings

(a) Term loans

| | As at 31.03.2022 Rupees | As at 31.03.2021 Rupees |
|--|----------------------------|----------------------------|
| From Banks | | |
| Secured | 3,580,507 | - |
| Unsecured | - | - |
| From Others | | |
| Secured | - | - |
| Unsecured | - | 1,469,800 |
| (b) Loans & Advances from Related Parties | | |
| Secured | - | - |
| Unsecured | 2,911,781 | - |
| Total | 6,492,288 | 1,469,800 |

Note 5

Trade Payables

| | As at 31.03.2022 Rupees | As at 31.03.2021 Rupees |
|-------------------------------|----------------------------|----------------------------|
| Sundry Creditors for Goods | 6,740,387 | 5,727,888 |
| Sundry Creditors for Expenses | 1,903,347 | 1,376,718 |
| Total | 8,643,734 | 7,104,606 |

Note 6

Other Current Liabilities

| | As at 31.03.2022 Rupees | As at 31.03.2021 Rupees |
|---|----------------------------|----------------------------|
| Statutory Remittances (Contribution to Profession Tax, TDS Payable) | - | 7,632 |
| Payables on Purchase of Fixed Assets | - | - |
| TDS Payable | 20,542 | - |
| Advance from Customers | 6,003,512 | 3,307,226 |
| GST Payable | 99,929 | 448,404 |
| Others | - | - |
| Total | 6,123,983 | 3,763,262 |

Note 7

Short-term provisions

| | As at 31.03.2022 Rupees | As at 31.03.2021 Rupees |
|---|----------------------------|----------------------------|
| (i) Provision for tax | - | - |
| (ii) Less: Provision for Tax (Adjustment) | - | - |
| (iii) Provision for Tax (during the period) | 23,536 | - |
| (vi) Provision for Expenses | - | - |
| Salary Payable | 346,967 | 2,024,618 |
| Profession Tax Payable | - | - |
| Other Expenses | - | - |
| TDS Payable | - | - |
| Total | 370,503 | 2,024,618 |



Jayesh Vishwakarma
Director
DIN: 08382280

Brijesh Mourya
Director
DIN: 08382281

ALU MINE FABRICATORS INDIA PVT LTD

Notes forming part of the financial statements

Note 8
Fixed assets

| Sr. No. | Assets | Gross block (at cost) | | | Depreciation | | | Net block | | |
|-----------------------------|----------------------|-----------------------|-----------|----------|--------------------|-------------------|-----------------|-------------------|--------------------|--------------------|
| | | As on 01-Apr-21 | Additions | Deletion | As on 31-Mar-22 | Upto 31-Mar-21 | For the year | Upto 31-Mar-22 | As on 31-Mar-22 | As on 31-Mar-21 |
| 1 | Plant & machinery | 26,735 | - | - | 26,735 | 9,560 | 4,010 | 13,570 | 22,725 | 26,734 |
| 2 | Furniture & fixtures | 22,655 | - | - | 22,655 | 3,996 | 2,266 | 6,262 | 20,390 | 22,655 |
| 3 | Computers & Printers | 13,075 | - | - | 13,075 | 19,759 | 5,230 | 24,989 | 7,845 | 13,075 |
| Current year - Total | | 62,465 | - | - | 62,465 | 33,315 | 11,506 | 44,821 | 50,959 | 62,464 |
| Previous year - Total | | - | - | - | - | - | - | - | - | - |



Jayesh Vishwakarma
Director
DIN: 08382280

Brijesh Mourya
Director
DIN: 08382281

ALU MINE FABRICATORS INDIA PVT LTD

Notes forming part of the financial statements

As at 31.03.2022
Rupees

As at 31.03.2021
Rupees

Note 9

Inventories

| | | |
|----------------------|------------------|------------------|
| (a) Raw Materials | - | - |
| Goods-in-Transit | - | - |
| Total(a) | - | - |
| (b) Work-in-Progress | - | - |
| Goods-in-Transit | - | - |
| Total(b) | - | - |
| (c) Finished Goods | 7,249,145 | 4,401,253 |
| Goods-in-Transit | - | - |
| Total(c) | 7,249,145 | 4,401,253 |
| (d) Stock-in-Trade | - | - |
| Goods-in-Transit | - | - |
| Total(d) | - | - |
| Total | 7,249,145 | 4,401,253 |

Note 10

Trade Receivables

| | | |
|--|-------------------|-------------------|
| Trade Receivables outstanding for a period exceeding Six Months from | | |
| Secured-Considered Good | 14,590,807 | 10,674,116 |
| Unsecured-Considered Good | - | - |
| Total(i) | 14,590,807 | 10,674,116 |
| Other Trade Receivables | | |
| Secured-Considered Good | - | - |
| Unsecured-Considered Good | - | - |
| Total(ii) | - | - |
| Total(i+ii) | 14,590,807 | 10,674,116 |

Note 11

Cash & Bank Balance

| | | |
|------------------------|------------------|---------------|
| (a) Cash in Hand | 2,322 | 1,322 |
| (b) Balance with Banks | | |
| In Saving A/C | - | - |
| In Current A/C | 2,691,850 | 35,173 |
| (c) Others | | |
| FD with Bank | - | - |
| Total | 2,694,172 | 36,495 |

Note 12

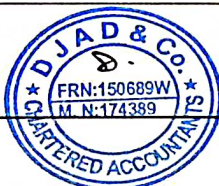
Short-Term Loans & Advances

| | | |
|---|----------------|----------------|
| (a) Security Deposits | | |
| Secured-Considered Good | 100,000 | 697,086 |
| Unsecured-Considered Good | - | - |
| Total | 100,000 | 697,086 |
| (b) Loans and advances to related parties | | |
| Secured-Considered Good | - | 117,039 |
| Unsecured-Considered Good | - | - |
| Total | - | 117,039 |
| (c) Loans and Advances to Employees | | |
| Secured-Considered Good | - | - |
| Unsecured-Considered Good | - | - |
| Total | - | - |
| (d) Balances with Government Authorities | | |
| CENVAT Credit Receivable | - | - |
| VAT Credit Receivable | - | - |
| Service Tax Credit Receivable | - | - |
| Advance Tax & TDS | - | - |
| Total | - | - |
| (e) Other Loans and Advances to Other Parties | | |
| Secured-Considered Good | - | - |
| Unsecured | - | - |
| Total | - | - |
| (f) Prepaid Expenses | | |
| Total | 100,000 | 814,125 |

Note 13

Other Current Assets

| | | |
|----------------------|----------------|------------------|
| Advance to Suppliers | 594,751 | 1,046,128 |
| Others | - | - |
| Total | 594,751 | 1,046,128 |



Jayesh Vishwakarma
Director
DIN: 08382280

Brijesh Mourya
Director
DIN: 08382281

ALU MINE FABRICATORS INDIA PVT LTD

Notes forming part of the financial statements

As at 31.03.2022
Rupees

As at 31.03.2021
Rupees

Note 14

Revenue From Operations

| | | |
|-----------------------------------|-------------------|-------------------|
| (a) Sale Of Products | | |
| Local Sales | 30,261,980 | 16,643,891 |
| Export Sales | - | - |
| | 30,261,980 | 16,643,891 |
| (b) Other Operating Income | | |
| Sale Of Scrap | - | - |
| Others | - | - |
| | - | - |
| Total | 30,261,980 | 16,643,891 |

Note 15

Raw Materials Consumed

| | | |
|--------------------------------------|-------------------|------------------|
| Opening Stock | 4,401,253 | 2,155,635 |
| Add: Purchases | 24,907,368 | 10,974,141 |
| | 29,308,621 | 13,129,776 |
| Less: Closing Stock | 7,249,145 | 4,401,253 |
| | 22,059,476 | 8,728,523 |
| Cost Of Raw Material Consumed | 22,059,476 | 8,728,523 |

Note 16

Employee Benefit Expenses

| | | |
|-------------------------|------------------|------------------|
| Salaries and Wages | 300,744 | 4,137,119 |
| Director's Remuneration | 1,440,000 | 1,320,000 |
| Staff Welfare Expenses | 33,096 | 29,918 |
| Total | 1,773,840 | 5,487,037 |

Note 17

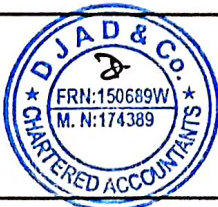
Finance Cost

| | | |
|---------------------------------|----------------|----------|
| (a) Interest expense on: | | |
| (i) Borrowings | 113,932 | - |
| (ii) Trade payables | - | - |
| (iii) Others | - | - |
| Total | 113,932 | - |

Note 18

Other Expenses

| | | |
|------------------------------|------------------|------------------|
| Rent including lease rentals | 131,800 | 102,000 |
| Electricity Expenses | 26,399 | 34,020 |
| Labour Charges | 4,029,414 | - |
| Telephone Expenses | 4,256 | 4,487 |
| Motor Car Expenses | - | 68,837 |
| Travelling Expenses | 266,940 | 108,709 |
| Transportation Charges | 171,396 | 33,052 |
| Audit Fees | 25,000 | 29,500 |
| Professional Fees | 96,822 | 41,300 |
| Loading & Unloading Charges | - | 8,500 |
| Drawing & Design Expenses | 40,000 | - |
| Discount Given | 3,500 | 107,189 |
| Conveyance Charges | - | 1,650 |
| Diesel Charges | - | 85,913 |
| Delivery Charges | - | 200 |
| Legal Expenses | - | 7,500 |
| Stationery Expenses | 500 | - |
| General Expenses | 191 | 5,060 |
| Bank charges | 109,462 | 7,503 |
| Insurance Of Stock | 14,889 | - |
| Freight Inward | 1,000 | - |
| Server Expenses | 10,193 | - |
| Advertisement Expenses | 30,504 | - |
| Site Expenses | - | 436,395 |
| Office Expenses | 20,651 | 5,600 |
| Miscellaneous Expenses | - | 23,435 |
| Total | 4,902,917 | 1,110,850 |



Jayesh Vishwakarma
Director
DIN: 08382280

Brijesh Mourya
Director
DIN: 08382281



ALUMINE FABRICATORS INDIA PVT LTD

ARCHITECTURAL ALUMINIUM & uPVC PRODUCTS

ACP Cladding/Structural Glazing/Spider Glazing/Sliding Window/Doors/uPVC Fins/Aluminium Fins

CIN :- U74999MH2019PTC322220

DIRECTOR'S REPORT

To,
The Members,
ALUMINE FABRICATORS INDIA PRIVATE LIMITED

Your Directors have pleasure in submitting their Annual Report of the Company together with the Audited Statements of Accounts and Auditor's Report of your company for the year ended 31st March, 2022. The summarized financial result for the year ended 31st March, 2022 are as under :

1 FINANCIAL SUMMARY

Amount in Rs.

| Particulars | For The Financial Year Ended 31 st March,2022 | For The Financial Year Ended 31 st March,2021 |
|--|--|--|
| Total Revenue | 3,02,61,980 | 166,43,891 |
| Total Expenses | 2,89,41,671 | 1,53,42,362 |
| Profit or Loss before Exceptional and Extraordinary items and Tax | 13,20,309 | 13,01,529 |
| Less: Exceptional Items | 0 | 0 |
| Less: Extraordinary Items | 0 | 0 |
| Profit or Loss before Tax | 13,20,309 | 13,01,529 |
| Less: Current Tax | (3,43,280) | 0 |
| Deferred Tax | 0 | 0 |
| Profit or Loss After Tax | 9,77,029 | 13,01,529 |
| Add: Balance as per last Balance Sheet | (0) | (0) |
| Less: Transfer to Reserves | (0) | (0) |
| Balance Transferred to Balance Sheet | 9,77,029 | 13,01,529 |

The company incurred a Profit of Rupees 9,77,029 (Nine Lakhs Seventy Seven Thousand and Twenty Nine) in 2021-22, which the 4th financial year for the company.

2 DIVIDEND

No Dividend was declared for the current financial year.

- 3 TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND**
The provisions of Section 125(2) of the Companies Act, 2013 do not apply as there was no dividend declared and paid last year.
- 4 REVIEW OF BUSINESS OPERATIONS AND FUTURE PROSPECTS:**
Your Directors are optimistic about company's business and hopeful of better performance with increased revenue in next year. There was no change in the nature of business of company.
- 5 MATERIAL CHANGES AND COMMITMENT IF ANY AFFECTING THE FINANCIAL POSITION OF THE COMPANY OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR TO WHICH THIS FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT**
No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which this financial statements relate on the date of this report
- 6 CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO**
The provisions of Section 134(m) of the Companies Act, 2013 do not apply to our Company. There was no foreign exchange inflow or Outflow during the year under review.
- 7 STATEMENT CONCERNING DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY OF THE COMPANY**
The Company does not have any Risk Management Policy as the elements of risk threatening the Company's existence are very minimal.
- 8 DETAILS OF POLICY DEVELOPED AND IMPLEMENTED BY THE COMPANY ON ITS CORPORATE SOCIAL RESPONSIBILITY INITIATIVES**
The Company has not developed and implemented any Corporate Social Responsibility initiatives as the said provisions are not applicable.
- 9 PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS MADE UNDER SECTION 186 OF THE COMPANIES ACT, 2013**
There were no loans, guarantees or investments made by the Company under Section 186 of the Companies Act, 2013 during the year under review and hence the said provision is not applicable.
- 10. PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES**
There were no contract or arrangements made with related parties as defined under Section 188 of the Companies Act, 2013 during the year under review.

- 11 EXPLANATION OR COMMENTS ON QUALIFICATIONS, RESERVATIONS OR ADVERSE REMARKS OR DISCLAIMERS MADE BY THE AUDITORS AND THE PRACTICING COMPANY SECRETARY IN THEIR REPORTS**
There are no qualifications, reservations or adverse remarks made by the Auditors in their report. The provisions relating to submission of Secretarial Audit Report is not applicable to the Company.
- 12 COMPANY'S POLICY RELATING TO DIRECTORS APPOINTMENT, PAYMENT OF REMUNERATION AND DISCHARGE OF THEIR DUTIES**
The provisions of Section 178(1) relating to constitution of Nomination and Remuneration Committee are not applicable to the Company
- 13 ANNUAL RETURN**
The extracts of Annual Return pursuant to the provisions of Section 92 read with Rule 12 of the Companies (Management and Administration) Rules, 2014 is furnished in Annexure and is attached to this Report.
- 14 NUMBER OF BOARD MEETINGS CONDUCTED DURING THE YEAR UNDER REVIEW**
The Company has conducted Six Board meetings during the financial year under review.
- 15 DIRECTORS RESPONSIBILITY STATEMENT**
In accordance with the provisions of Section 134(5) of the Companies Act, 2013 the Board hereby submit its responsibility Statement:
- A in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
 - B the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;
 - C the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
 - D the directors had prepared the annual accounts on a going concern basis;
 - E the Company being unlisted, sub clause (e) of section 134(3) of the Companies Act, 2013 pertaining to laying down internal financial controls is not applicable to the Company; and
 - F The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.
- 16 SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES**
The Company does not have any Subsidiary, Joint venture or Associate Company during the year under review.

17 DEPOSITS

The Company has neither accepted nor renewed any deposits during the year under review.

The details of deposits accepted/renewed during the year under review are furnished hereunder

| SR | PARTICULARS | AMOUNT IN RS |
|----|--|--------------|
| A | Amount accepted during the year | 0 |
| B | Amount remained unpaid or unclaimed as at the end of the year | 0 |
| C | whether there has been any default in repayment of deposits or payment of interest thereon during the year and if so, number of such cases and the total amount involved | 0 |
| | i) at the beginning of the year | 0 |
| | ii) maximum during the year | 0 |
| | iii) at the end of the year | 0 |
| D | Details of deposits which are not in compliance with the requirements of Chapter V of the Act | 0 |

18 DIRECTORS

There was no Director who was appointed/ceased/re-elected/reappointed during the year under review. Company is not mandatorily required to appoint any whole time Key Management Personnel (KMP).

19 DECLARATION OF INDEPENDENT DIRECTORS

The provisions of Section 149 for appointment of Independent Directors do not apply to the company.

20 ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO FINANCIAL STATEMENTS

The Company has in place adequate internal financial controls with reference to financial statements. During the year under review, such controls were tested and no reportable material weakness in the design or operation were observed.

21 STATUTORY AUDITORS

M/S. D J A D & CO, Chartered Accountants, were appointed as Statutory Auditors for a period of 5 years in the Annual General Meeting held in the year 2019 and are eligible for reappointment, subject to ratification of members at ensuing Annual General Meeting of the company.

22 DISCLOSURE OF COMPOSITION OF AUDIT COMMITTEE AND PROVIDING VIGIL MECHANISM

The provisions of Section 177 of the Companies Act, 2013 read with Rule 6 and 7 of the Companies (Meetings of the Board and its Powers) Rules, 2013 is not applicable to the Company.

23 SHARES

During the year under review, the company has undertaken following transactions:

| Increase in Share Capital | Buy Back of Securities | Sweat Equity | Bonus Shares | Employees Stock Option Plan |
|---------------------------|------------------------|--------------|--------------|-----------------------------|
| Nil | Nil | Nil | Nil | Nil |

24 DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS, COURTS AND TRIBUNALS

No significant and material order has been passed by the regulators, courts, tribunals impacting the going concern status and Company's operations in future.

24 ACKNOWLEDGEMENTS

Your Directors place on record their sincere thanks to bankers, business associates, consultants, and various Government Authorities for their continued support extended to your Companies activities during the year under review. Your Directors also acknowledges gratefully the shareholders for their support and confidence reposed on your Company.

For, **ALUMINE FABRICATORS INDIA PVT LTD**

Mr. Jayesh Vishwakarma

Director

DIN:- 08382280

Mr. Brijesh Mourya

Director

DIN:-08382281

Date :-

Place :- Mumbai



ALU MINE FABRICATORS INDIA PVT LTD

ARCHITECTURAL ALUMINIUM & uPVC PRODUCTS

ACP Cladding/Structural Glazing/Spider Glazing/Sliding Window/Doors/uPVC Fins/Aluminium Fins

Note 1 – Significant Accounting Policies and Notes thereon

a. Basis of preparation

The financial statements of the Company have been prepared under the historical cost convention on an accrual basis of accounting in accordance with the Generally Accepted Accounting Principles in India to comply with the Accounting Standards noticed under Section 133 of Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 and relevant provisions of the Companies Act, 2013 (“the 2013 Act”).

The accounting policies adopted in the preparation of financial statements are consistent with those of previous period.

b. Use of estimates

The preparation of financial statements requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income, expenses and disclosures of contingent liabilities at the date of these financial statements. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed at each balance sheet date.

c. Revenue Recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue from the Site services are recognized pro-rata over the period of the contract as and when services are rendered. It is difficult to identify the completion of the work due to the complexity of the services rendered. Hence the management's confirmation is accepted in identifying the above.

Interest income is recognized on the time basis determined by the amount outstanding and the rate applicable and where no significant uncertainty as to measurability or collectability exists.

d. Tangible fixed assets

Fixed Assets are stated at cost of acquisition or construction less accumulated depreciation. Cost includes all incidental expenses related to acquisition and installation, other pre-operation expenses and interest in case of construction.

Carrying amount of cash generating units/assets are reviewed at balance sheet date to determine whether there is any indication of impairment. If such indication exists, the recoverable amount is estimated as the net selling price or value in use, whichever is high. Impairment loss, if any, is recognized whenever carrying amount exceeds the recoverable amount.

e. Depreciation

Depreciation on fixed assets is provided on a WDV basis using the rates arrived at based on the useful lives estimated by the management, or those prescribed under the Schedule II to the Companies Act, 2013, whichever is higher. However Management has not estimated the useful lives of assets and rate is used as per Company Act.

f. Borrowing costs

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the respective asset. All other borrowing costs are expensed in the period they occur.

g. Retirement and other employee benefits

Retirement benefit in the form of provident fund is a defined contribution scheme. The company has no obligation, other than the contribution payable to the provident fund. The company recognizes contribution payable to the provident fund scheme as expenditure, when an employee renders the related service.

h. Income taxes

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. Current tax is net of credit for entitlement for Minimum Alternative Tax (MAT).

i. Earnings per share

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders (after deducting attributable taxes) by the weighted average number of equity shares outstanding during the period.

j. Provisions

A provision is recognized when the company has a present obligation as a result of past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

k. Related party transition

Company not having any related party transaction.

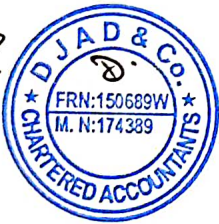
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|--|--|--|
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| | | |

l. cash and cash equivalent

The bank balances in India include both rupee accounts. On a standalone basis, balance in current and deposit accounts stood at Rs. 26,94,172/- , as at March 31st, 2022.

For DJAD & CO.
(Chartered Accountants)

For ALUMINE FABRICATORS INDIA PRIVATE LIMITED



Abhishek J. Dubey
Partner
Membership No. 174389

Mr. Jayesh Vishwakarma
Director
DIN :- 08382280

Mr. Brijesh Mourya
Director
DIN :- 08382281

Date :--
Place:--Mumbai.



D J A D & C O .
(Chartered Accountants)

INDEPENDENT AUDITOR'S REPORT

To,
The Members,
ALUMINE FABRICATORS INDIA PRIVATE LIMITED

Report on the Financial Statements

We have audited the accompanying financial statements of **ALUMINE FABRICATORS INDIA PRIVATE LIMITED** ("the company"), which comprise the Balance Sheet as at 31st March 2022, the Statement of Profit and Loss, the Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

MANAGEMENT'S RESPONSIBILITY FOR 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 there under.

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 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;

- a) in the case of the Balance Sheet, of the state of affairs of the Company as at March 31st, 2022;
- b) in the case of the Statement of Profit and Loss, of the Loss for the year ended on that date; and
- c) in the case of the Cash Flow Statement, of the cash flows for the year ended on that date.

REPORTS ON LEGAL AND REGULATORY REQUIREMENT:-

Our opinion is not modified in respect of these matters. Report on other Legal and Regulatory Requirements 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 appears from our examination of those books (and proper returns adequate for the purposes of our audit have been received from the branches not visited by us)
- c) The reports on the accounts of the branch offices of the Company audited under Section 143(8) of the Act by branch auditors have been sent to us and have been properly dealt by us in preparing this report]
- d) The Balance Sheet, the Statement of Profit and Loss, and Cash Flow Statement dealt with by this Report are in agreement with the books of account. [and the returns received from the branches not visited by us]
- e) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- f) The going concern matter described in sub-paragraph (b) under the Emphasis of Matters paragraph above, in our opinion, may have an adverse effect on the functioning of the Company.
- g) On the basis of written representations received from the directors as on 31st March, 2022, taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2022, from being appointed as a director in terms of Section 164(2) of the Act.
- h) With respect to the other matters included in the Auditor's Report and to our best of our information and according to the explanations given to us:
- i) 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 – Refer Note XX to the financial statements; [or the Company did not have any long-

For, **D J A D & CO.**

(Chartered Accountants)

FRN :- 150689W



Abhishek J. Dubey

Partner

Membership No:-174389

Date :-

Place:-Mumbai.