

**ENERGY-MISSION MACHINERIES (INDIA)  
PRIVATE LIMITED**

**PAN : AACCE6042K**

**Tax Audit Report**

**Audit Clause 44AB(a): Business Turnover exceeds 1 Crore**

Financial Year	:	2019-2020
Assessment Year	:	2020-2021
Date of Audit Report	:	30/12/2020



KMK & Associates LLP  
CA Dhruvin D. Kothari  
Chartered Accountants

**FORM NO. 3CA**

[See rule 6G (1) (a)]

**Audit report under section 44AB of the Income - tax Act, 1961,  
in a case where the accounts of the business or profession of a person  
have been audited under any other law**

We report that the statutory audit of M/s. **ENERGY-MISSION MACHINERIES (INDIA) PRIVATE LIMITED, 87/1, OPP. PUSHPAK INDUSTRIAL ESTATE, PHASE-1, GIDC, VATVA, AHMEDABAD, GUJARAT-380024, PAN - AACCE6042K** was conducted by M/s. **KMK & Associates LLP** in pursuance of the provisions of the **Companies Act 2013** Act, and We annex hereto a copy of our audit report dated **07th January, 2021** along with a copy of each of:-

(a) the audited Profit and loss account for the period beginning from **01 April 2019** to ending on **31 March 2020**

(b) the audited balance sheet as at **31 March 2020** ; and

(c) documents declared by the said Act to be part of, or annexed to, the Profit and loss account and balance sheet.

2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
3. In our opinion and to the best of our information and according to examination of books of account including other relevant documents and explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to the following observations/qualifications, if any:

S.No	Qualification	Comments
	NIL	NIL

For, K M K & Associates LLP  
Chartered Accountants  
FRN No: 128692W/W100290

  
CA Dhruvin D. Kothari  
Partner  
Membership No: 128100



UDIN: 21128100AAAAAM5444

Place: Ahmedabad  
Date: 30<sup>th</sup> December, 2020

## FORM NO. 3CD

[See rule 6 G(2)]

Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

## PART - A

1. Name of the assessee	Energy - Mission Machineries (India) Private Limited
2. Address	87/1, Opp. Pushpak Industries Estst, Vatva, Ahmedabad, GUJARAT-382445
3. Permanent Account Number (PAN)	AACCE6042K
4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same	Yes Annexure No - 1
5. Status	Private Limited
6. Previous year	2019-2020
7. Assessment year	2020-2021
8. Indicate the relevant clause of section 44AB under which the audit has been conducted	Clause 44AB(a)
8a Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB	NO

## PART - B

9. (a)	If firm or association of persons, indicate names of partners/members and their profit sharing ratios.	NA
9. (b)	If there is any change in the partners or members or in their profit sharing ratios since the last date of preceding year, the particulars of such change.	
10. (a)	Nature of business or profession (If more than one business or profession is carried on during the previous year, nature of every business or profession)	Annexure No. : 2
10. (b)	If there is any change in the nature of business or profession, the particulars of such change.	
11. (a)	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	Annexure No. : 3
11. (b)	List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)	
11. (c)	List of books of account and nature of relevant documents examined.	
12.	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)	No
13. (a)	Method of accounting employed in the previous year.	Mercantile system



13. (b)	Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.	No
13. (c)	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.	
13. (d)	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2)	No
13. (e)	if answer to (d) above is in the affirmative give details of such adjustments:	
13. (f)	Disclosure as per ICDS	Yes Annexure No. : 4
14. (a)	Method of valuation of closing stock employed in the previous year.	Cost or NRV , Whichever is Lower
14. (b)	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish	No
15.	Give the following particulars of the capital assets converted into stock in trade:-	No
15. (a)	Description of capital asset;	
15. (b)	Date of acquisition;	
15. (c)	Cost of acquisition;	
15. (d)	Amount at which the asset is converted into stock-in-trade.	
16.	Amounts not credited to the profit and loss account, being, -	NIL
16. (a)	the items falling within the scope section 28;	
16. (b)	the proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax where such credits, drawbacks or refunds are admitted as due by the authorities concerned;	NIL
16. (c)	escalation claims accepted during the previous year;	NIL
16. (d)	any other item of income;	NIL
16. (e)	capital receipt, if any.	NIL
17.	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:	No
18.	Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form :-	Annexure No. : 5
18. (a)	Description of asset/block of assets.	
18. (b)	Rate of depreciation.	
18. (c)	Actual cost of written down value, as the case may be.	
18. (d)	Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustments on account of-	
18. (d)(i)	Central Value Added Tax credits claimed and allowed under the Central Excise rules, 1944, in respect of assets acquired on or after 1 <sup>st</sup> March, 1994,	
18. (d)(ii)	Change in rate of exchange of currency, and	
18. (d)(iii)	Subsidy or grant or reimbursement, by whatever name called.	
18. (e)	Depreciation allowable.	



18. (f)	Written down value at the end of the year.	
19.	Amounts admissible under sections: 32AC, 32AD, 33AB, 33ABA, 35(1)(i), 35(1)(ii), 35(1)(iii), 35(1)(iv), 35(2AA), 35(2AB), 35(ABB), 35(AC), 35(AD), 35(CCA), 35(CCB), 35(CCC), 35(CCD), 35D, 35DD, 35DDA, 35E :- (a) Debited to Profit and Loss Account and Allowable (b) Not Debited to profit and Loss Account.	NIL
20. (a)	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]	NIL
20. (b)	Details of contributions received from employees for various funds as referred to in section 36(1)(va):	Annexure No. : 6
21. (a)	Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc	Annexure No. : 7
21. (b)	Amounts inadmissible under section 40(a):-	NIL
21. (c)	Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;	NIL
21. (d)	Disallowance/ deemed income under section 40A(3):	Yes
21. (A)	On the basis of the examination of books of account and other relevant documents/ evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:	
21. (B)	On the basis of the examination of books of account and other relevant documents/ evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A);	Yes
21. (e)	provision for payment of gratuity not allowable under section 40A(7),	
21. (f)	any sum paid by the assessee as an employer not allowable under section 40A(9);	NIL
21. (g)	particulars of any liability of a contingent nature;	NIL
21. (h)	amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;	NIL
21. (i)	Amounts inadmissible under the proviso to section 36(1)(iii).	NIL
22.	Amount of Interest inadmissible under section 23 of the Micro, Small and Medium Enterprise Development Act, 2006.	NIL
23.	Particulars of payments made to persons specified under section 40A(2)(b).	Annexure No. : 8
24.	Amounts deemed to be profits and gains under section 32AC, 32AD or 33AB or 33ABA or 33AC.	NIL
25.	Any amount of profit chargeable to tax under section 41 and computation thereof.	NIL
26.	In respect of any sum referred to in clause (a), (b), (c), (d), (e), (f) or (g) of section 43B, the liability for which:--	NIL
26.(A)	Pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was	



26.(A)(a)	paid during the previous year;	
26.(A)(b)	not paid during the previous year;	
26.(B)	was incurred in the previous year and was	Annexure No. : 9
26.(B)(a)	paid on or before the due date for furnishing the return of income of the previous year under section 139(1);	
26.(B)(b)	not paid on or before the aforesaid date.  (State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profit and loss account.)	No
27. (a)	Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts.	NIL
27. (b)	Particulars of income or expenditure of prior period credited or debited to the profit and loss account.	Annexure No. : 10
28.	Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viia), if yes, please furnish the details of the same.	No
29.	Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib), if yes, please furnish the details of the same.	No
29.(a)	Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56	No
29.(b)	Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56?	No
30.	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]	No
30.(a)	Whether primary adjustment to transfer price, as referred to in sub-section 1) of section 92Ce, has been made during the previous year	No
30.(b)	Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B	No
31.(a)	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :—	Annexure No. : 11 (a)
31.(a)(i)	name, address and Permanent Account Number (if available with the assessee) of the lender or depositor;	
31.(a)(ii)	amount of loan or deposit taken or accepted;	
31.(a)(iii)	whether the loan or deposit was squared up during the previous year;	
31.(a)(iv)	maximum amount outstanding in the account at any time during the previous year;	
31.(a)(v)	whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system	



31.(a)(vi)	through a bank account; in case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.	
31.(b)	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-	None
31.(b)(i)	name, address and Permanent Account Number (if available with the assessee) of the person from whom specified sum is received;	
31.(b)(ii)	amount of specified sum taken or accepted;	
31.(b)(iii)	whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;	
31.(b)(iv)	in case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.	
	(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by the Central, State or Provincial Act.)	
31.(ba)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account	None
31.(bb)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasions from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year	None
31.(bc)	Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasions to a person, otherwise than by a cheque or bank draft, or use of electronic clearing system through a bank account, during the previous year	None
31.(bd)	Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasions to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year	None
31.(c)	Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year: -	Annexure No. : 11 (b)
31.(c)(i)	name, address and permanent Account Number (if available with the assessee) of the payee;	
31.(c)(ii)	amount of the repayment;	
31.(c)(iii)	maximum amounts outstanding in the account at any time during the previous year;	



31. (c)(iv)	whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;	
31. (c)(v)	in case the ewpayment was made by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.	
31.(d)	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:—	None
31.(d)(i)	name, address and Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received;	
31.(d)(ii)	amount of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year.	
31.(e)	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:—	None
31.(e)(i)	name, address and Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received;	
31.(e)(ii)	amount of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year.	
	(Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or any specified advance taken or accepted from the Government, Government company, banking company or a corporation established by the Central, State or Provincial Act)	
32. (a)	Details of brought forward loss or depreciation allowance, in the following manner, to the extent available:	No
32. (b)	whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.	No
32. (c)	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same.	No
32. (d)	whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.	No
32. (e)	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73, if yes, please furnish the details of speculation loss if any incurred during the previous year.	NA
33.	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).	NIL
34. (a)	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:	Annexure No. : 12 Yes





(b)	whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details	Annexure No. : 13 Yes
(c)	whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:	Annexure No. : 14 Yes
35.(a)	In the case of a trading concern, give quantitative details of principal items of goods traded :	None
(i)	Opening Stock;	
(ii)	purchases during the previous year;	
(iii)	sales during the previous year;	
(iv)	closing stock;	
(v)	shortage/excess, if any	
35.(b)	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :	Annexure No. : 15
A.	Raw Materials:	
(i)	opening stock;	
(ii)	purchases during the previous year;	
(iii)	consumption during the previous year	
(iv)	sales during the previous year;	
(v)	closing stock;	
(vi)	*Yield of finished products;	
(vii)	* Percentage of yield;	
(viii)	*shortage/excess, if any.	
B.	Finished products/by-products :	
(i)	opening stock;	
(ii)	purchases during the previous year;	
(iii)	quantity manufactured during the previous year;	
(iv)	sales during the previous year;	
(v)	closing stock;	
(vi)	shortage/excess, if any.	
36.	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following form:-	
36. (a)	total amount of distributed profits;	
36. (b)	amount of reduction as referred to in section 115-O(1A)(i);	
36. (c)	amount of reduction as referred to in section 115-O(1A)(ii);	
36. (d)	total tax paid thereon;	
36. (e)	dates of payment with amounts.	
36 (A)	Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2	No
37.	Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/ item/ value/ quantity as may be reported/ identified	No



	by the cost auditor	
38.	Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/ item/ value/ quantity as may be reported/ identified by the auditor.	Yes
39.	Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor	NA
40.	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:	Annexure No. : 16

Serial number	Particulars	Previous year	Preceding previous year
1.	Total turnover of the assessee	41,97,33,639.00	50,40,23,634.00
2.	Gross profit/ turnover	34.67	21.91
3.	Net profit/ turnover	2.07	3.39
4.	Stock-in-trade/ turnover	63.58	36.56
5.	Material consumed/ finished goods produced	0.00	0.00

(The details required to be furnished for principal items of goods traded or manufactured or services rendered)

41.	Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth-tax Act, 1957 alongwith details of relevant proceedings	No
42.	Whether the assessee is required to furnish statement in Form No.61 or Form No.61A or Form 61B	No
43.	Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286	No

For, K M K & Associates LLP  
Chartered Accountants  
FRN No: 128692W/W100290

CA Dhruvin D. Kothari  
Partner  
Membership No: 128100

UDIN: 21128100AAAAAM5444

Place: Ahmedabad  
Date: 30<sup>th</sup> December, 2020



**Energy - Mission Machineries (India) Private Limited**  
**87/1, Opp. Pushpak Industries Estst, Vatva, Ahmedabad, GUJARAT-382445**

**Annexures Forming Part of 3CD For The Period Ended on 31<sup>st</sup> March 2020**

**ANNEXURE NO :- 1**

Detail of Indirect taxes applicable					
Sno	Nature of Registration	State	Other Indirect Tax/Duty	Description [Not for E-filing]	Reg. No.
1	Central Excise Duty				AACCE6042 KEM002
2	Service Tax				AACCE6042 KSD001
3	Sales Tax/VAT	GUJARAT			240756018 29
4	Other Indirect Tax/duty		CST		240756018 29
5	Goods and Service Tax	GUJARAT			24AACCE60 42K1ZR

**ANNEXURE NO :- 2**

Nature of Business & Profession 10 (a)			
Sno	Sector	Sub Sector	Code
1	MANUFACTURING	Manufacture of other special purpose machinery	04074



## ANNEXURE NO :- 3

List of Books								
Books of Account Prescribed U/s 44AA		Books of Account Maintained						Books of Account Examined
Sno	Books Prescribed	Books Maintained	Address 1	Address 2	City/Town/District	State	Pin Code	Books Examined
1	Cash Book, Bank Book, Ledger, Journal, Purchase Register, Sales Register(All are Computer Generated)	Cash Book, Bank Book, Ledger, Journal, Purchase Register, Sales Register(All are Computer Generated)	87/1,Opp. Pushpak Industries Estst	Vatva	Ahmedabad	GUJARAT	382445	Cash Book, Bank Book, Ledger, Journal, Purchase Register, Sales Register(All are Computer Generated)

## ANNEXURE NO :- 4

Disclosure as per ICDS		
Sno	ICDS	Disclosure
1	ICDS I - Accounting Policies	As per Point 29 of Note forming part of Financial Statements
2	ICDS II - Valuation of Inventories	As per Point 29(vii) of Note forming part of Financial Statements
3	ICDS III - Construction Contracts	N.A.
4	ICDS IV - Revenue Recognition	As per Point 29(viii) of Note forming part of Financial Statements
5	ICDS V - Tangible Fixed Assets	As per Annexure of this report
6	ICDS VII - Government Grants	N.A.
7	ICDS IX - Borrowing Costs	As per Point 29(ix) of Note forming part of Financial Statements
8	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	As per Point 29(xi) of Note forming part of Financial Statements



**Energy - Mission Machineries (India) Private Limited**  
**87/1, Opp. Pushpak Industries Estst, Vatva, Ahmedabad, GUJARAT-382445**

Annexure : 5

Depreciation allowable as per Income Tax Act for the period ended on 31/3/2020

S N	Description/ Block of asset	Opening WDV	Adjustment to WDV U/s 115BAA	Adjusted WDV	Rate	ADDITIONS		DEDUCTIONS		Capital Gain	Total	Depreciation	Add. Depreciation	Total Depreciation	Closing WDV	Block NII(Y/N)
						180 Days OR more	Less Than 180 Days	180 Days OR more	Less Than 180 Days							
1	Buildings	90549821.95	0.00	90549821.95	10 %	31222469.00	11949390.00	0.00	0.00	0.00	133721680.95	12774698.60	0.00	12774698.60	120946982.35	N
2	Furniture and fittings	1414755.80	0.00	1414755.80	10 %	191656.00	32560.00	0.00	0.00	0.00	1638971.80	162269.18	0.00	162269.18	1476702.62	N
3	Machinery and plant	61820085.92	0.00	61820085.92	15 %	2678053.00	9056306.00	2614288.00	0.00	0.00	70940156.92	9961800.59	0.00	9961800.59	60978356.33	N
4	Intangible Assets	970957.75	0.00	970957.75	25 %	0.00	291200.00	0.00	0.00	0.00	1262157.75	279139.44	0.00	279139.44	983018.31	N
5	Computers	404856.60	0.00	404856.60	40 %	40444.00	86806.00	0.00	0.00	0.00	532106.60	195481.44	0.00	195481.44	336625.16	N
6	Land	59475555.00	0.00	59475555.00	0 %	24804907.00	0.00	0.00	0.00	0.00	84280462.00	0.00	0.00	84280462.00	N	
	<b>Total</b>	<b>214636033.02</b>	<b>0.00</b>	<b>214636033.02</b>		<b>58937529.00</b>	<b>21416262.00</b>	<b>2614288.00</b>	<b>0.00</b>	<b>0.00</b>	<b>292375536.02</b>	<b>23373389.25</b>	<b>0.00</b>	<b>23373389.25</b>	<b>269002146.77</b>	

For, K M K & Associates LLP  
Chartered Accountants  
FRN No: 128692W/W100290

CA Dhruvin D. Kothari  
Partner  
Membership No: 128100

UDIN: 21128100AAAAAM5444

Place: Ahmedabad  
Date: 30<sup>th</sup> December, 2020



Branch Name : Head Office					
Fund Name		ESI			
Sr.No.	Month	Contribution	Due Date	Payment Date	Actual Amount
1	APRIL	50521	15/05/2019	16/05/2019	50521
2	MAY	45958	15/06/2019	13/06/2019	45958
3	JUNE	47468	15/07/2019	14/07/2019	47468
4	JULY	22793	15/08/2019	12/08/2019	22793
5	AUGUST	5234	15/09/2019	11/09/2019	5234
6	AUGUST	17555	15/09/2019	11/09/2019	17555
7	SEPTEMBER	12726	15/10/2019	15/10/2019	12726
8	SEPTEMBER	11039	15/10/2019	15/10/2019	11039
9	OCTOBER	12492	15/11/2019	14/11/2019	12492
10	OCTOBER	10347	15/11/2019	14/11/2019	10347
11	NOVEMBER	9405	15/12/2019	14/12/2019	9405
12	NOVEMBER	11521	15/12/2019	14/12/2019	11521
13	DECEMBER	9608	15/01/2020	23/01/2020	9608
14	DECEMBER	12601	15/01/2020	23/01/2020	12601
15	JANUARY	9774	15/02/2020	14/02/2020	9774
16	JANUARY	13033	15/02/2020	14/02/2020	13033
17	FEBRUARY	6768	15/04/2020	19/03/2020	6768
18	FEBRUARY	13803	15/04/2020	19/03/2020	13803
19	MARCH	4643	15/05/2020	15/05/2020	4643
20	MARCH	14928	15/05/2020	15/05/2020	14928
Fund Name		PF			
Sr.No.	Month	Contribution	Due Date	Payment Date	Actual Amount
1	APRIL	166941	15/05/2019	16/05/2019	166941
2	MAY	159942	15/06/2019	11/06/2019	159942
3	JUNE	160795	15/07/2019	14/07/2019	160795
4	JULY	170438	15/08/2019	12/08/2019	170438
5	AUGUST	172715	15/09/2019	11/09/2019	172715
6	SEPTEMBER	171903	15/10/2019	15/10/2019	171903
7	OCTOBER	171293	15/11/2019	14/11/2019	171293
8	NOVEMBER	161694	15/12/2019	14/12/2019	161694
9	DECEMBER	166197	15/01/2020	23/01/2020	166197
10	JANUARY	169489	15/02/2020	14/02/2020	169489
11	FEBRUARY	155467	15/03/2020	19/03/2020	155467
12	MARCH	157873	15/05/2020	15/05/2020	157873



## ANNEXURE NO :- 7

Amount debited to profit & loss account being in the nature of capital, personal, advertisement expenditure etc.			
Sno	Nature of Expenditure	Description of Expenditure	Amount
1	Expenditure by way of penalty or fine for violation of any law for the time being force	GST Penalty	67,005.00

## ANNEXURE NO :- 8

Particulars of payments made to persons specified under sections 40 A(2)(b)					
Sno	Name of Related Party	PAN No	Relation	Nature	Payment made(Amount)
1	Satishkumar Kanjibhai Parmar		Director	Remuneration/Salary	18,00,000.00
2	Satishkumar Kanjibhai Parmar		Director	Factory Rent	9,60,000.00
3	Dineshkumar Shankarlal Chaudhry		Director	Remuneration/Salary	18,00,000.00
4	Snehal Narendra Mehta		Director	Remuneration/Salary	18,00,000.00
5	Sanjay shantukumar Khankar		Director	Remuneration/Salary	18,00,000.00
6	Sanjay shantukumar Khankar		Director	Factory Rent	6,00,000.00
7	Ashokkumar Ramjibhai Panchal		Director	Remuneration/Salary	18,00,000.00
8	Sumanben Mehta		Relative of Director	Salary	4,20,000.00
9	Amishaben Parmar		Relative of Director	Salary	4,20,000.00
10	Jayshreeben Panchal		Relative of Director	Salary	4,20,000.00
11	Jignaben Chaudhry		Relative of Director	Salary	4,20,000.00



## ANNEXURE NO :- 9

Liability Incurred During the previous year					
Sno	Section	Nature of Laibility	Amount Incurred in prv. year but remaining outstanding on last day of prv. year.	Amount paid/set off before the due date of filing return/date upto which reportd in the tax audit report,whichever earlier.	Amount Unpaid on the due date of filing return/date upto which reportd in the tax audit report,whichever earlier.
1	Sec 43B(a)-tax , duty,cess,fee etc	ESI PAYABLE	1,04,058.00	1,04,058.00	0.00
2	Sec 43B(a)-tax , duty,cess,fee etc	PF PAYABLE	3,28,926.00	3,28,926.00	0.00
3	Sec 43B(a)-tax , duty,cess,fee etc	PT PAYABLE	14,793.00	14,793.00	0.00
4	Sec 43B(a)-tax , duty,cess,fee etc	TDS PAYABLE	3,43,093.00	3,43,093.00	0.00
5	Sec 43B(a)-tax , duty,cess,fee etc	GST PAYABLE	13,16,729.00	13,16,729.00	0.00

## ANNEXURE NO :- 10

Prior Period [Income & Expenditure]				
Sno	Type	Nature of Income/Expenditure	Amount	Prior Period to which it relates(Year in YYYY-YY format)
1	Expenditure Debited	Prior Period Expense	67,127.00	2018-19





## ANNEXURE NO :- 11(a)

**Particulars of Acceptance of Loan or Deposit in an Amount Exceeding the Limit Specified u/s 269SS during the previous year**  
**(Clause 31(a))**

Sno	Name	Address	PAN No	Amount of Loan Accepted	Whether Loan Squared up	Maximum Amount Outstanding	Whether the Loan or Deposit was Accepted by Cheque or Bank Draft or Electronic Clearing System	If Loan or Deposit taken or Repaid by Cheque or Bank Draft whether Same by Repaid by Account Payee Cheque or Bank Draft
1	SANJAY KHANKAR	AHMEDABAD		42,50,012.00	No	6,84,019.00	Cheque	Account Payee Cheque
2	DINESH CHAUDHRY	AHMEDABAD		57,00,000.00	No	4,25,258.00	Cheque	Account Payee Cheque
3	SATISH PARMAR	AHMEDABAD		31,00,000.00	No	30,16,010.00	Cheque	Account Payee Cheque
4	ASHOK PANCHAL	AHMEDABAD		23,00,000.00	No	2,53,519.00	Cheque	Account Payee Cheque
5	SNEHAL MEHTA	AHMEDABAD		37,00,000.00	No	7,69,787.00	Cheque	Account Payee Cheque



Particulars of Each Repayment of Loan or Deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year (Clause 31(c))							
Sno	Name	Address	PAN No	Amount of Repayment	Maximum Amount Outstanding	Whether the Repayment was made by Cheque or Bank Draft or use of Electronic Clearing System through a Bank Account	In case the Repayment was made by Cheque or Bank Draft, whether the same was taken or accepted by an Account Payee Cheque or an Account Payee Bank Draft
1	SANJAY KHANKAR	AHMEDABAD		45,27,320.00	6,84,019.00	Cheque	Account Payee Cheque
2	DINESH CHAUDHRY	AHMEDABAD		58,45,000.00	4,25,258.00	Cheque	Account Payee Cheque
3	SATISH PARMAR	AHMEDABAD		15,31,000.00	30,16,010.00	Cheque	Account Payee Cheque
4	ASHOK PANCHAL	AHMEDABAD		21,96,004.00	2,53,519.00	Cheque	Account Payee Cheque
5	SNEHAL MEHTA	AHMEDABAD		32,12,644.00	7,69,787.00	Cheque	Account Payee Cheque



TDS Details as per chapter XVII-B & XVII-BB										
Sno	TAN No.	Section	Nature of Payment	Total Amount Paid/ Received as per nature specified in the column 3	Total Amount on which Tax is required to be deducted/ collected out of column 4	Total Amount on which Tax was deducted or collected at specified rate out of column 5v	Amount of Tax deducted or collected out of column 6	Total Amount on which tax was deducted or collected at less than specified rate out of Column 7	Amount of Tax deducted/ collected on column 8	Amount of Tax deducted or collected not deposited to the credit of the central govt. Out of column 6 & 8
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	AHME010 97F	194C	Payments to contractor and sub-contractors	5,75,66,05 3.00	5,75,66,05 3.00	5,75,66,05 3.00	9,51,026.0 0	0.00	0.00	0.00
2	AHME010 97F	194I	Rent	49,54,600. 00	49,54,600. 00	49,54,600. 00	495460.00	0.00	0.00	0.00
3	AHME010 97F	194H	Commission or brokerage	4,03,000.0 0	4,03,000.0 0	4,03,000.0 0	20,150.00	0.00	0.00	0.00
4	AHME010 97F	194J	Fees for professional or technical services	24,77,555. 00	24,77,555. 00	24,77,555. 00	2,47,756.0 0	0.00	0.00	0.00
5	AHME010 97F	192	Salary	1,07,24,33 9.00	1,07,24,33 9.00	1,07,24,33 9.00	19,59,800. 00	0.00	0.00	0.00
6	AHME010 97F	194A	Interest other than interest on securities	13,65,188. 00	13,65,188. 00	13,65,188. 00	1,36,524.0 0	0.00	0.00	0.00



## ANNEXURE NO :- 13

TDS Statement Details					
Sno	TAN No.	Type of Form	Due date of furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contain information about all transaction which are required to be reported
1	AHME01097F	Form 24Q	31/10/2019	30/10/2019	Yes
2	AHME01097F	Form 24Q	31/07/2019	30/07/2019	Yes
3	AHME01097F	Form 24Q	31/01/2020	31/01/2020	Yes
4	AHME01097F	Form 24Q	31/07/2020	30/06/2020	Yes
5	AHME01097F	Form 26Q	31/07/2020	30/06/2020	Yes
6	AHME01097F	Form 26Q	31/01/2020	31/01/2020	Yes
7	AHME01097F	Form 26Q	31/07/2019	30/07/2019	Yes
8	AHME01097F	Form 26Q	31/10/2019	31/10/2019	Yes

## ANNEXURE NO :- 14

Interest details paid u/s 201(1A), or 206C(7)				
Sno	TAN No.	Amount of interest u/s 201(1A)/206C(7) is payable	Amount paid out of column(2) along with date of payment	Dates of payment
1	AHME01097F	43.00	43.00	25/04/2019
2	AHME01097F	1,224.00	1,224.00	15/05/2019
3	AHME01097F	158.00	158.00	20/05/2019
4	AHME01097F	2,588.00	2,588.00	07/06/2019
5	AHME01097F	240.00	240.00	18/06/2019
6	AHME01097F	200.00	200.00	27/06/2019
7	AHME01097F	608.00	608.00	05/07/2019
8	AHME01097F	14.00	14.00	06/07/2019
9	AHME01097F	251.00	251.00	11/07/2019
10	AHME01097F	2.00	2.00	07/08/2019
11	AHME01097F	15.00	15.00	07/10/2019
12	AHME01097F	9.00	9.00	11/10/2019
13	AHME01097F	1,263.00	1,263.00	14/11/2019
14	AHME01097F	33.00	33.00	07/01/2020
15	AHME01097F	96,869.00	96,869.00	08/01/2020
16	AHME01097F	40,563.00	40,563.00	16/01/2020
17	AHME01097F	47,159.00	47,159.00	23/01/2020
18	AHME01097F	139.00	139.00	22/02/2020
19	AHME01097F	166.00	166.00	30/03/2020



## ANNEXURE NO :- 15

Raw Material										
Sno	Description of Goods	Units	Opening Stock	Purchases	Consumption	Sales	Closing Stock	Yield of Finished Goods	% of Yield	Shortage / Excess, if any
1	CNC CONTROLLER	NUMBERS	21	147.00	148.00	0.00	20	0.00	0	0
2	ELECTRIC MOTOR	NUMBERS	11	391.00	357.00	0.00	45	0.00	0	0
3	H.R. COIL	KILOGRAMS	1,420	10,437.00	9,820.00	0.00	2,037	0.00	0	0
4	H.R.PLATE / M.S.PLATE	KILOGRAMS	1,13,884	24,24,147.00	23,22,875.00	0.00	2,15,156	0.00	0	0
5	HYDRULIC CYLINDER	NUMBERS	67	3,144.00	2,779.00	0.00	432	0.00	0	0
6	M S ANGLE	KILOGRAMS	629	40,438.00	39,806.00	0.00	1,261	0.00	0	0
7	M S CHANNEL	KILOGRAMS	418	59,725.00	52,302.00	0.00	7,841	0.00	0	0
8	M S ROUND / M S BAR	KILOGRAMS	15,615	1,16,149.00	1,14,626.00	0.00	17,138	0.00	0	0
9	STEEL TUBE	KILOGRAMS	7,423	29,830.00	32,896.00	0.00	4,357	0.00	0	0
10	HYDRAULIC OIL	LITRE	800	24,480.00	23,840.00	0.00	1,440	0.00	0	0
11	HYDRAULIC VALVE	NUMBERS	176	1,235.00	1,120.00	0.00	291	0.00	0	0
12	MACHINERY PARTS	NUMBERS	713	90,907.00	89,272.00	0.00	2,348	0.00	0	0
13	PAINTS	LITRE	446	3,822.00	3,770.00	0.00	498	0.00	0	0
14	PRESS BREAK SCALE / ENCODER	NUMBERS	15	179.00	164.00	0.00	30	0.00	0	0
15	PUMP	NUMBERS	55	437.00	425.00	0.00	67	0.00	0	0
16	SHEARING BLADE	NUMBERS	71	126.00	133.00	0.00	64	0.00	0	0
17	WELDING RODS	NUMBERS	146	1,828.00	1,798.00	0.00	176	0.00	0	0
18	MIG WIRE	KILOGRAMS	105	4,535.00	4,590.00	0.00	50	0.00	0	0
19	WELDING CABLE	KILOGRAMS	23	20.00	43.00	0.00	0	0.00	0	0



Finished Goods								
Sno	Description of Goods	Units	Opening Stock	Purchases	Quantity Manufactured	Sales	Closing Stock	Shortage/Excess, if any
1	HYDRAULIC SHERING M/C.	NUMBERS	16	0	84	93	7	0
2	HYDRAULIC NC SHEARING M/C	NUMBERS	0	0	24	21	3	0
3	HYDRAULIC PRESS BRAKE M/C.	NUMBERS	13	0	52	60	5	0
4	HYDRAULIC NC PRESS BRAKE M/C	NUMBERS	0	0	18	17	1	0
5	HYDRAULIC CNC PRESS BRAKE M/C	NUMBERS	11	2	91	94	10	0
6	IRON WORKER MACHINE	NUMBERS	1	0	7	8	0	0
7	PLATE ROLLING MACHINE	NUMBERS	2	0	4	5	1	0
8	BASBAR CUTTING M/C.	NUMBERS	0	0	8	7	1	0
9	HYDRAULIC C/H FRAME PRESS	NUMBERS	3	0	7	8	2	0



**ANNEXURE NO :- 16**

<b>Accounting Ratios Current Year(Clause 40)</b>			
<b>Sno</b>	<b>Description</b>	<b>Formula</b>	<b>Ratio</b>
1	Total Turnover		41,97,33,639.00
2	Gross Profit Ratio(%)	$145513438 / 419733639 * 100$	34.67 %
3	Net Profit Ratio(%)	$8704619 / 419733639 * 100$	2.07 %
4	Stock Turnover Ratio(%)	$266882614 / 419733639 * 100$	63.58 %
5	Material Consumed/Finished Goods Produced	$0 / 0 * 100$	0 %

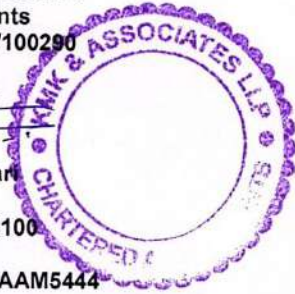
<b>Accounting Ratios Previous Year(Clause 40)</b>			
<b>Sno</b>	<b>Description</b>	<b>Formula</b>	<b>Ratio</b>
1	Total Turnover		50,40,23,634.00
2	Gross Profit Ratio(%)	$110450895 / 504023634 * 100$	21.91 %
3	Net Profit Ratio(%)	$17085842 / 504023634 * 100$	3.39 %
4	Stock Turnover Ratio(%)	$184280989 / 504023634 * 100$	36.56 %
5	Material Consumed/Finished Goods Produced	$0 / 0 * 100$	0 %

For, K M K & Associates LLP  
Chartered Accountants  
FRN No: 128692W/W100290

CA Dhruvin D. Kothari  
Partner  
Membership No: 128100

UDIN: 21128100AAAAAM5444

Place: Ahmedabad  
Date: 30th December, 2020



## INDEPENDENT AUDITOR'S REPORT

To the Members OF ENERGY- MISSION MACHINERIES (INDIA) PRIVATE LIMITED

### Report on the Audit of the Financial Statements

#### Opinion

We have audited the financial statements of “Energy Mission Machineries (India) Pvt Ltd” (“the Company”), which comprise the balance sheet as at 31<sup>st</sup> March 2020, and the statement of Profit and Loss, (statement of changes in equity) and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

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 March 31<sup>st</sup>, 2020, and statement of profit and loss, statement of changes in equity and its cash flows for the year ended on that date.

#### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in *the Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company in accordance with the *Code of Ethics* issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.





In our opinion and based on the information and explanations given to us, matters related to COVID 19 are fully described in the Other Matters paragraph of our report which implicates the uncertainties and the impact of COVID-19 pandemic on the Company's operations.

### **Other Matter**

Further to the continuous spreading of COVID-19 across India, the Indian Government announced a strict 21-day lockdown on March 24<sup>th</sup>, 2020, which was further extended till June 30, 2020 across the India to contain the spread of the virus. This has resulted in restriction on physical visit to the client locations and the need for carrying out alternative audit procedures as per the Standards on Auditing prescribed by the Institute of Chartered Accountants of India (ICAI).

As a result of the above, the entire audit was carried out based on remote access of the data as provided the management. This has been carried out based on the advisory on "Specific Considerations while conducting Distance Audit/ Remote Audit/ Online Audit under current COVID-19 situation" issued by the Auditing and Assurance Standards Board of ICAI. We have been represented by the management that the data provided for our audit purposes is correct, complete, reliable and are directly generated by the accounting system of the Company without any further manual modifications.

We have considered the basis of management judgment in determining impact on the financial statements of any subsequent events related to the COVID-19 pandemic, taking into consideration the date of the financial statements, the facts and circumstances pertaining to the entity, and the conditions that existed at, or arose after, that date. As the impacts of the COVID-19 outbreak continue to evolve, including regulatory restrictions/ conditions, capturing events that relate specifically to conditions that existed at the date of the financial statements, or after the date of the financial statements, we have considered all subsequent events and transactions to substantiate our conclusions on the appropriateness of management's assessment of the COVID-19 impact

We bring to the attention of the users that the audit of the financial statements has been performed in the aforesaid conditions.

Our audit opinion is not modified in respect of the above.

### **Responsibilities of Management for the Standalone Financial Statements**

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, (changes in equity) 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. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting 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 adequate internal financial controls, 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.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern.

### **Report on Other Legal and Regulatory Requirements**

As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the "Annexure A", a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.



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, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account
- (d) 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.
- (e) On the basis of the written representations received from the directors as on 31<sup>st</sup> March, 2020 taken on record by the Board of Directors, none of the directors is disqualified as on 31<sup>st</sup> March, 2020 from being appointed as a director in terms of Section 164 (2) of the Act.
- (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 does not have any pending litigations which would impact its financial position.
  - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
  - iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

**For KMK & Associates LLP**

Chartered Accountants

FRN: 128692W/W100290



**CA Dhruvin D. Kothari**

Partner

M No.: 128100



**UDIN: 21128100AAAAAK5779**

Place: Ahmedabad

Date: 30.12.2020

### Annexure A to the Auditor's Report

(Referred to paragraph under 'Report on other legal and regulatory requirements' section of the Independent Auditors' Report of even date to the members of Amaze Trading and Investment Private Limited on the financial statements for the year ended March 31, 2020)

Based on the audit procedures performed for the purpose of reporting a true and fair view on the financial statements of the Company and taking into consideration the information and explanations given to us and the books of account and other records examined by us in the normal course of audit, and to the best of our knowledge and belief, we report that:

Sr. No.	Particulars	Auditors Remark
(i)	(a) whether the company is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets;	NA
	(b) whether these fixed assets have been physically verified by the management at reasonable intervals; whether any material discrepancies were noticed on such verification and if so, whether the same have been properly dealt with in the books of account;	NA
	(c) whether the title deeds of immovable properties are held in the name of the company. If not, provide the details thereof;	NA
(ii)	whether physical verification of inventory has been conducted at reasonable intervals by the management and whether any material discrepancies were noticed and if so, whether they have been properly dealt with in the books of account;	NA
(iii)	whether the company has granted any loans, secured or unsecured to companies, firms or other parties covered in the register maintained under section 189 of the Companies Act. If so,	Yes
	(a) whether the terms and conditions of the grant of such loans are not prejudicial to the company's interest;	No
	(b) whether the schedule of repayment of principal and payment of interest has been stipulated and whether the repayments or receipts are regular;	Yes
	(c) if the amount is overdue, state the total amount overdue for more than ninety days, and whether reasonable steps have been taken by the company for recovery of the principal and interest;	Nil
(iv)	in respect of loans, investments, guarantees, and security whether provisions of section 185 and 186 of the Companies Act, 2013 have been complied with. If not, provide the details thereof.	Yes



(v)	in case, the company has accepted deposits, whether the directives issued by the Reserve Bank of India and the provisions of sections 73 to 76 or any other relevant provisions of the Companies Act, 2013 and the rules framed thereunder, where applicable, have been complied with? If not, the nature of such contraventions be stated; If an order has been passed by Company Law Board or National Company Law Tribunal or Reserve Bank of India or any court or any other tribunal, whether the same has been complied with or not?	No deposits have been accepted in current year.
(vi)	whether maintenance of cost records has been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013 and whether such accounts and records have been so made and maintained.	NA
(vii)	(a) whether the company is regular in depositing undisputed statutory dues including provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities and if not, the extent of the arrears of outstanding statutory dues as on the last day of the financial year concerned for a period of more than six months from the date they became payable, shall be indicated	Yes
	(b) where dues of income tax or sales tax or service tax or duty of customs or duty of excise or value added tax have not been deposited on account of any dispute, then the amounts involved and the forum where dispute is pending shall be mentioned. (A mere representation to the concerned Department shall not be treated as a dispute)	No Disputes are pending.
(viii)	Whether the company has defaulted in repayment of loans or borrowing to a financial institution, bank, Government or dues to debenture holders? If yes, the period and the amount of default to be reported (in case of defaults to banks, financial institutions, and Government, lender wise details to be provided).	No
(ix)	Whether moneys raised by way of initial public offer or further public offer (including debt instruments) and term loans were applied for the purposes for which those are raised. If not, the details together with delays or default and subsequent rectification, if any, as may be applicable, be reported;	NA
(x)	whether any fraud by the company or any fraud on the Company by its officers or employees has been noticed or reported during the year; If yes, the nature and the amount involved is to be indicated;	No such case noticed
(xi)	Whether managerial remuneration has been paid or provided in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Companies Act? If not, state the amount involved and steps taken by the company for securing refund of the same;	Yes
(xii)	Whether the Nidhi Company has complied with the Net Owned Funds to Deposits in the ratio of 1: 20 to meet out the liability and whether the Nidhi Company is maintaining ten per cent unencumbered term deposits as	NA



	specified in the Nidhi Rules, 2014 to meet out the liability;	
(xiii)	Whether all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc., as required by the applicable accounting standards;	Yes
(xiv)	Whether the company has made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review and if so, as to whether the requirement of section 42 of the Companies Act, 2013 have been complied with and the amount raised have been used for the purposes for which the funds were raised. If not, provide the details in respect of the amount involved and nature of non-compliance;	No
(xv)	Whether the company has entered into any non-cash transactions with directors or persons connected with him and if so, whether the provisions of section 192 of Companies Act, 2013 have been complied with;	No
(xvi)	Whether the company is required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 and if so, whether the registration has been obtained.	No

**For KMK & Associates LLP**

Chartered Accountants

FRN: 128692W/W100290



**CA Dhruvin D. Kothari**

Partner

Membership No. 128100

UDIN: 21128100AAAAAK5779

Place: Ahmedabad

Date: 30-12-2020

**ENERGY MISSION MACHINERIES (INDIA) PVT LTD**  
**87/1 OPP. PUSHPAK INDUSTRIES ESTATE, PHASE-I, GIDC, VATVA,**  
**AHMEDABAD, GUJARAT – 382445**  
**CIN: U29100GJ2011PTC063696**

**Balance Sheet As On 31st March, 2020**

	Particulars	Note No.	As at 31st March, 2020	As at 31st March, 2019
<b>A</b>	<b>EQUITY AND LIABILITIES</b>			
<b>1</b>	<b>Shareholders' funds</b>			
	(a) Share capital	1	27,815,000	27,815,000
	(b) Reserves and surplus	2	91,022,094	82,320,864
	(c) Money received against share warrants			
<b>2</b>	<b>Share Application money pending allotment</b>		-	-
<b>3</b>	<b>Non-current liabilities</b>			
	(a) Long-Term Borrowings	3	123,613,623	86,681,273
	(b) Deferred Tax Liabilities (net)	4	1,248,225	225,079
	(c) Other Long-term liabilities	5	45,530,969	46,414,423
	(d) Long term Provisions		-	-
<b>4</b>	<b>Current liabilities</b>			
	(a) Short Term Borrowings	6	76,010,134	50,987,757
	(b) Trade payables	7	223,559,095	156,024,582
	(c) Other current liabilities	8	27,419,814	30,098,914
	(d) Short-term provisions	9	3,138,371	6,572,122
	<b>TOTAL LIABILITIES</b>		<b>619,357,326</b>	<b>487,140,015</b>
<b>B</b>	<b>ASSETS</b>			
<b>1</b>	<b>Non-current assets</b>			
	(a) Plant, Property & Equipment	10	268,267,335	213,604,269
	(b) Intangible Assets	11	1,742,186	1,607,041
	(c) Non-current investments		-	-
	(d) Deferred Tax Asset		-	-
	(e) Long-term Loans and Advances	12	1,882,767	2,371,043
	(f) Other Non-Current Assets		-	-
<b>2</b>	<b>Current assets</b>			
	(a) Current Investments		-	-
	(b) Inventories	13	266,882,614	184,280,989
	(c) Trade receivables	14	27,822,163	30,947,760
	(d) Cash and cash equivalents	15	11,222,564	13,610,377
	(e) Short-term loans and advances	16	41,104,804	39,865,094
	(f) Other Current Assets	17	432,893	853,442
	<b>TOTAL ASSETS</b>		<b>619,357,326</b>	<b>487,140,015</b>

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

For KMK & Associates LLP  
 Chartered Accountants  
 FRN: 128692W/W100290

CA Dhruvin D. Kothari  
 Partner  
 Mem No.: 128100  
 UDIN: 21128100AAAAAK5779  
 Place: Ahmedabad  
 Date: 30th December, 2020



FOR AND ON BEHALF OF BOARD OF DIRECTORS  
 ENERGY MISSION MACHINERIES (INDIA) PRIVATE LIMITED

Satish K. Parmar  
 Director  
 DIN: 03297705

Dinesh S. Chaudhary  
 Director  
 DIN: 03297711

**ENERGY MISSION MACHINERIES (INDIA) PVT LTD**  
**87/1 OPP. PUSHPAK INDUSTRIES ESTATE, PHASE-I, GIDC, VATVA,**  
**AHMEDABAD, GUJARAT – 382445**  
**CIN: U29100GJ2011PTC063696**

**Statement of Profit & Loss for the year ended 31st March 2020**

	Particulars	Note No.	For the year ended	For the year ended
			31st March, 2020	31st March, 2019
			Rs.	Rs.
<b>A</b>	<b>CONTINUING OPERATIONS</b>			
1	Revenue from operations	18	419,733,639	504,023,634
2	Other Income	19	3,224,335	12,734,826
3	<b>Total Revenue (1+2)</b>		<b>422,957,974</b>	<b>516,758,460</b>
4	<b>Expenses</b>			
	(a) Cost of materials consumed	20	346,471,183	418,922,817
	(b) Purchases of stock-in-trade		-	-
	(c) Changes in inventories of finished goods & WIP	21	(72,250,982)	(25,350,078)
	(d) Employee benefits expenses	22	31,955,834	31,819,933
	(e) Finance costs	23	28,714,738	11,851,598
	(f) Depreciation and amortisation expenses	10 & 11	19,438,211	10,609,403
	(g) Administrative expenses	24	54,677,967	43,284,633
	(h) Other Expense	25	1,694,718	1,948,996
	<b>Total Expenses</b>		<b>410,701,669</b>	<b>493,087,303</b>
5	<b>Profit / (Loss) before exceptional and extra-ordinary items and tax (3 - 4)</b>		<b>12,256,306</b>	<b>23,671,158</b>
6	Prior Period Item		67,127	-
7	<b>Profit Before extra-ordinary items and Tax (5-6)</b>		<b>12,189,179</b>	<b>23,671,158</b>
8	Extraordinary items		-	-
9	<b>Profit Before Tax (7-8)</b>		<b>12,189,179</b>	<b>23,671,158</b>
10	<b>Tax Expense:</b>			
	(a) Current tax expense		2,461,413	5,968,151
	(b) Deferred tax liability		1,023,146	617,165
	(c) Deferred tax asset			
11	<b>Profit / (Loss) from continuing operations (9-10)</b>		<b>8,704,619</b>	<b>17,085,842</b>
12	Profit/(loss) from discontinuing operation		-	-
13	Tax Expense of discontinuing operations		-	-
14	Profit/(loss) from discontinuing operations after tax		-	-
15	<b>Profit/(Loss) for the period (11+14)</b>		<b>8,704,619</b>	<b>17,085,842</b>
	<b>Earning per equity share:</b>			
	(1) Basic	26	313	614
	(2) Diluted		313	614

See accompanying notes forming part of the financial statements

In terms of our report attached.

For KMK & Associates LLP

Chartered Accountants

FRN: 128692W/W100290

CA Dhruvin D. Kothari  
Partner

Mem No.: 128100

UDIN: 21128100AAAAK5779

Place: Ahmedabad

Date: 30th December, 2020



**ENERGY MISSION MACHINERIES**  
**FOR AND ON BEHALF OF BOARD OF DIRECTORS**  
**ENERGY MISSION MACHINERIES (INDIA) PVT LTD**

*Spm*  
Satish K. Parmar  
Director  
DIN: 03297705

*Dheeraj*  
Dinesh S. Chaudhary  
Director  
DIN: 03297711



**ENERGY MISSION MACHINERIES (INDIA) PVT LTD**  
 87/1 OPP. PUSHPAK INDUSTRIES ESTATE, PHASE-I, GIDC, VATVA,  
 AHMEDABAD, GUJARAT - 382445  
 CIN: U29100GJ2011PTC063696

**Cash Flow Statement for the year ended 31 March, 2020**

Particulars	For the year ended 31.03.2020	
<b>A. Cash flow from operating activities</b>		
Net Profit / (Loss) before extraordinary items and tax		12,189,179
Adjustments for:		
Depreciation and amortisation	19,438,211	
Finance costs	28,714,738	
Interest income	(474,034)	
Net Profit / (Loss)		47,678,915
Operating profit / (loss) before working capital changes		59,868,093
<b>Changes in working capital:</b>		
Trade Receivables	3,125,598	
Inventories	(82,601,625)	
Short-Term Loans and Advances	(1,239,710)	
Other Current Assets	420,549	
Trade Payables	67,534,513	
Short-Term Provision	(3,433,750)	
Other Current Liabilities	(2,679,099)	
		(19,756,979)
Cash flow from extraordinary items		40,111,114
Cash generated from operations		40,111,114
Net income tax (paid) / refunds		(3,484,559)
<b>Net cash flow from / (used in) operating activities (A)</b>		36,626,555
<b>B. Cash flow from Investing activities</b>		
Interest income	474,034	
Increase/decrease in Fixed Assets	(74,101,278)	
Increase/Decrease in Intangible Asset	(135,145)	
Increase/decrease in Long-Term Loan and Advances	488,276	
		(73,274,113)
<b>Net cash flow from / (used in) Investing activities (B)</b>		(73,274,113)
<b>C. Cash flow from financing activities</b>		
Finance Cost	(28,714,738)	
Increase/decrease in Short-Term Borrowings	25,022,377	
Increase/decrease in Long-Term Borrowings	36,932,350	
Increase in Deferred TAX Asset	1,023,146	
Adjustment in R&S	(3,390)	
		34,259,745
<b>Net cash flow from / (used in) financing activities (C)</b>		34,259,745
<b>Net increase / (decrease) in Cash and cash equivalents (A+B+C)</b>		(2,387,813)
Cash and cash equivalents at the beginning of the year		13,610,377
<b>Cash and cash equivalents at the end of the year</b>		11,222,563

As per our report of even date attached

For KMK & Associates LLP

FRN: 128692W/W100290

CA Dhruvin D. Kothari  
Partner

Mem No.: 128100

UDIN: 21128100AAAAAK5779

Place: Ahmedabad

Date: 30th December, 2020

FOR AND ON BEHALF OF BOARD OF DIRECTORS  
ENERGY-MISSION MACHINERIES (INDIA) PVT LTD

ENERGY-MISSION MACHINERIES  
(INDIA) PRIVATE LIMITED

Satish K. Parmar  
Director  
DIN: 03297705

Dinesh S. Chaudhary  
Director  
DIN: 03297711



*Dhruvin D. Kothari*  
DIRECTOR

**Note 1 SHARE CAPITAL**

Particulars	As at 31st March, 2020		As at 31st March, 2019	
	Number of shares	Rs.	Number of shares	Rs.
<b>(a) Authorised</b>				
Equity shares of Rs.1000/- each with voting rights	40000	40,000,000	40000	40,000,000
<b>(b) Issued</b>				
Equity shares of Rs.1000/- each with voting rights	27815	27,815,000	27815	27,815,000
<b>(c) Subscribed &amp; paid up</b>				
Equity shares of Rs.1000 each with voting rights	27815	27,815,000	27815	27,815,000
<b>TOTAL</b>	<b>27815</b>	<b>27,815,000</b>	<b>27815</b>	<b>27,815,000</b>

**List of Shareholders holding more than 5% share capital**

Name of Shareholders	No. of Shares	%	Value as at 31st March 2020	Value as at 31st March 2019
Satish K. Parmar	5563	20%	5,563,000	5,563,000
Dinesh S. Chaudhary	5563	20%	5,563,000	5,563,000
Ashok R. Panchal	5563	20%	5,563,000	5,563,000
Sanjay S. Khankar	5563	20%	5,563,000	5,563,000
Snehal N. Mehta	5563	20%	5,563,000	5,563,000
<b>TOTAL</b>	<b>27815</b>	<b>100%</b>	<b>27,815,000</b>	<b>27,815,000</b>



**Note 2 RESERVES AND SURPLUS**

Particulars	As at 31st March, 2020	As at 31st March, 2019
	Rs.	Rs.
(A) CAPITAL RESERVE	-	-
(B) CAPITAL REDEMPTION RESERVE	-	-
(C) SECURITY PREMIUM RESERVE	22,693,000	22,693,000
(D) DEBENTURE REDEMPTION RESERVE	-	-
(E) REVALUATION RESERVE	-	-
(F) SHARE OPTIONS OUTSTANDING ACCOUNT	-	-
(G) OTHER RESERVES - PROFIT & LOSS ACCOUNT		
Opening Balance	59,627,864	42,546,942
Add: Current Year's Profit	8,704,619	17,085,842
Less: Short Provisioning for Income Tax	(3,390)	(4,920)
	68,329,094	59,627,864
(H) SURPLUS/(DEFICIT)	-	-
<b>TOTAL</b>	<b>91,022,094</b>	<b>82,320,864</b>

**Note 3 LONG TERM BORROWINGS**

Particulars	As at 31st March, 2020	As at 31st March, 2019
	Rs.	Rs.
(A) BONDS/DEBENTURES		
<i>Secured</i>	-	-
<i>Unsecured</i>	-	-
(B) TERM LOANS		
(a) From Bank		
<i>Secured (refer note A)</i>	121,289,066	84,901,033
(b) From others		
<i>Unsecured</i>		
From Directors/ share holders/ Related parties:		
Ashok R. Panchal	54,112	149,523
Dinesh S. Chaudhary	91,945	425,257
Sanjay S. Khankar	105,900	684,019
Satish K. Parmar	1,563,647	239,010
Snehal N. Mehta	508,953	282,431
(C) DEPOSITS	-	-
(D) LONG TERM MATURITIES OF FINANCE LEASE OBLIGATIONS	-	-
(E) OTHER LOANS AND ADVANCES	-	-
<b>TOTAL</b>	<b>123,613,623</b>	<b>86,681,273</b>



**Note 4 DEFERRED TAX LIABILITY (NET)**

Particulars	As at 31st March, 2020	As at 31st March, 2019
	Rs.	Rs.
Op. Bal	225,079	(392,086)
Add: Current year	1,023,146	617,165
<b>TOTAL</b>	<b>1,248,225</b>	<b>225,079</b>

**Note 5 OTHER LONG TERM LIABILITIES**

Particulars	As at 31st March, 2020	As at 31st March, 2019
	Rs.	Rs.
Advance received from customers (Note B)	45,530,969	46,414,423
<b>TOTAL</b>	<b>45,530,969</b>	<b>46,414,423</b>

**Note 6 SHORT TERM BORROWINGS**

Particulars	As at 31st March, 2020	As at 31st March, 2019
	Rs.	Rs.
<b>(a) Loans Repayable on demand</b>		
(A) From Bank		
<i>Secured</i>		
HDFC Bank CC	76,019,352	
Punjab National Bank	(9,218)	50,987,757
<b>TOTAL</b>	<b>76,010,134</b>	<b>50,987,757</b>

**Note 7 TRADE PAYABLES**

Particulars	As at 31st March, 2020	As at 31st March, 2019
	Rs.	Rs.
Trade payables: (Note C,D & E)	223,559,095	156,024,582
<b>TOTAL</b>	<b>223,559,095</b>	<b>156,024,582</b>



**Note 8 OTHER CURRENT LIABILITIES**

Particulars	As at 31st March, 2020	As at 31st March, 2019
	Rs.	Rs.
<b>(a) Current Maturities of Long term debt (NOTE R)</b>	18,004,293	22,024,417
<b>(b) Other payables (specify nature)</b>		
Statutory dues (NOTE F)	3,385,580	1,140,699
VAT Payable 13-14	1,622,319	2,110,660
Unpaid Salary (NOTE G) :		
Directors Salaries	599,000	599,000
Others Unpaid salary	3,691,623	4,009,830
Patel Siddharth N Unit-5 Rent	-	135,900
Primetech Industries Unit-4 Rent	-	78,408
Sanjay S. Khankar Rent A/c	45,000	
S.K Parmar Rent A/c	72,000	
<b>TOTAL</b>	<b>27,419,814</b>	<b>30,098,914</b>

**Note 9 SHORT TERM PROVISIONS**

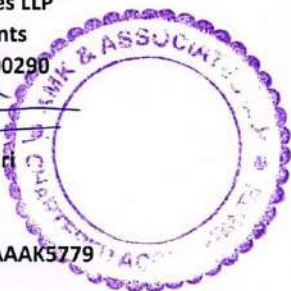
Particulars	As at 31st March, 2020	As at 31st March, 2019
	Rs.	Rs.
<b>(a) Provision for employee benefit</b>	-	-
<b>(b) Others (specify nature)</b>		
Provision for Audit Fees	100,000	100,000
Provision for Other expenses	576,826	188,629
Provision for CST	-	-
Provision for Income Tax A.Y.18-19	-	-
Provision for Income Tax A.Y.19-20	132	5,968,151
Provision for Income Tax A.Y.20-21	2,461,413	
Provision for ESIC Employer Contribution		141,688
Provision for PF Employer Contribution		173,714
<b>TOTAL</b>	<b>3,138,371</b>	<b>6,572,182</b>

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

For KMK & Associates LLP  
Chartered Accountants  
FRN: 128692W/W100290

CA Dhruvin D. Kothari  
Partner

Mem No.: 128100  
UDIN: 21128100AAAAAKS779  
Place: Ahmedabad  
Date: 30th December, 2020



FOR AND ON BEHALF OF BOARD OF DIRECTORS  
ENERGY-MISSION MACHINERIES (INDIA) PVT LTD  
(INDIA PRIVATE LIMITED)

Satish K. Parmar  
Director  
DIN: 03297705

Dinesh S. Chaudhary  
Director  
DIN: 03297711

Energy Mission Machineries India Private Limited  
Depreciation & Amortization as per Schedule II

Note 10 : Plant, Property & Equipment

Sr. No	Particulars	Rate	Gross Block				Depreciation				Net Block	
			1.04.2019	Addition during the year	Deduction during the year	31.03.2020	1.04.2019	Addition during the year	Deduction during the year	31.03.2020	WDV as on 31.03.2020	WDV as on 31.03.2019
1	P&M											
		18.10%	10,374,628		10,374,628	-	6,295,690	654,948	6,950,638	0	(0)	4,078,938
		18.10%	14,008,001		3,577,274	10,430,727	5,085,956	1,576,108	1,977,449	4,684,615	5,746,112	8,922,045
		18.10%	16,738,740		1,353,100	15,385,640	1,004,370	2,826,016	426,738	3,403,648	11,981,992	15,734,370
		18.10%	20,419,382			20,419,382	997,285	3,515,400		4,512,685	15,906,697	19,422,097
		18.10%		27,000		27,000		2,410		2,410	24,590	
		18.10%		567,800		567,800		49,837		49,837	517,963	
		18.10%		68,000		68,000		11,128		11,128	56,872	
		18.10%		95,000		95,000		5,747		5,747	89,253	
		18.10%		1,412,430		1,412,430		91,754		91,754	1,320,676	
		18.10%		1,412,430		1,412,430		75,644		75,644	1,336,786	
		18.10%		1,412,430		1,412,430		69,341		69,341	1,343,089	
		18.10%		15,000		15,000		826		826	14,174	
		18.10%		59,000		59,000		8,631		8,631	50,369	
		18.10%		81,400		81,400		3,835		3,835	77,565	
		18.10%		1,275,000		1,275,000		225,717		225,717	1,049,283	
		18.10%		290,000		290,000		48,463		48,463	241,537	
		18.10%		13,671		13,671		1,837		1,837	11,834	
		18.10%		13,275		13,275		1,626		1,626	11,649	
		18.10%		3,559,500		3,559,500		243,587		243,587	3,315,913	
		18.10%		184,360		184,360		31,266		31,266	153,094	
		18.10%		6,337		6,337		597		597	5,740	
		18.10%		476,720		476,720		80,613		80,613	396,107	
			61,540,751	10,969,353	15,305,002	57,205,102	13,383,301	9,525,331	9,354,825	13,553,807	43,651,295	48,157,450
2	Vehicle											
		31.23%	1,244,611			1,244,611	1,244,611			1,244,611	-	-
		31.23%	3,316,605			3,316,605	2,765,124	172,228		2,937,351	379,254	551,481
		31.23%	683,660		683,660	-	583,272		583,272	-	-	100,388
		31.23%	683,660		683,660	-	583,272	29,204	612,476	-	-	100,388
		31.23%	10,738,637			10,738,637	6,093,738	1,450,602		7,544,340	3,194,297	4,644,899
		31.23%	4,399,968			4,399,968	406,586	1,247,133		1,653,719	2,746,249	3,993,382
		31.23%	717,472			717,472	168,817	171,345		340,162	377,310	548,655
		31.23%		493,000		493,000		51,884		51,884	441,116	-
			21,784,613	493,000	1,367,320	20,910,293	11,845,420	3,122,395	1,195,748	13,772,067	7,138,226	9,939,193
3	Land											
		0.00%	56,581,227			56,581,227	-	-	-	-	56,581,227	56,581,227
		0.00%	723,582			723,582	-	-	-	-	723,582	723,582
		0.00%	723,582			723,582	-	-	-	-	723,582	723,582
		0.00%	723,582			723,582	-	-	-	-	723,582	723,582
		0.00%	723,582			723,582	-	-	-	-	723,582	723,582
		0.00%	723,582			723,582	-	-	-	-	723,582	-
		0.00%	723,582			723,582	-	-	-	-	723,582	-
		0.00%		16,403,008		16,403,008	-	-	-	-	16,403,008	-
		0.00%		6,954,735		6,954,735	-	-	-	-	6,954,735	-
			59,475,555	24,804,907	-	84,280,462	-	-	-	-	84,280,462	59,475,555
4	Computers											
		63.16%	1,085,557			1,085,557	1,085,557			1,085,557	-	-
		63.16%	1,323,157			1,323,157	1,156,237	105,934	4,382	1,257,789	65,368	166,920
		63.16%	152,000			152,000	70,753	51,316		122,069	29,931	81,247
		63.16%	4,600			4,600	1,926	1,689		3,615	985	2,674
		63.16%	14,573			14,573	7,742	4,315		12,056	2,517	6,831
		63.16%		26,408		26,408		2,559		2,559	23,849	-
		63.16%		10,900		10,900		4,961		4,961	5,939	-





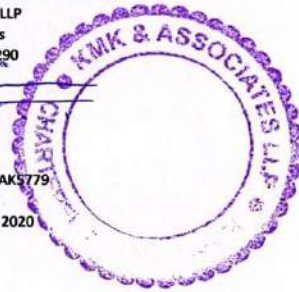
	25.89%	986,187			986,187	770,809	55,761		826,571	159,616	215,378
	25.89%	633,392			633,392	243,937	100,830		344,767	288,625	389,455
	25.89%	148,048			148,048	18,595	33,515		52,110	95,938	129,453
	25.89%		8,260		8,260		2,127		2,127	6,133	-
	25.89%		183,396		183,396		24,326		24,326	159,070	-
	25.89%		32,560		32,560		2,771		2,771	29,789	-
		1,767,627	224,216	-	1,991,843	1,033,342	219,331	-	1,252,672	739,171	734,285
7	Office Equipments										
	45.07%	2,134,000			2,134,000	1,798,297	151,301		1,949,598	184,402	335,703
	45.07%	16,490			16,490	5,579	4,918		10,497	5,993	10,911
	45.07%		63,000		63,000		28,316		28,316	34,684	-
	45.07%		6,990		6,990		1,994		1,994	4,996	-
	45.07%		194,700		194,700		68,999		68,999	125,701	-
	45.07%		7,316		7,316		1,102		1,102	6,214	-
	45.07%	2,150,490	272,006	-	2,422,496	1,803,876	256,630	-	2,060,506	361,990	346,614
	SUB TOTAL (A)	247,238,875	80,062,591	16,672,322	310,629,144	33,634,607	19,282,157	10,554,955	42,361,809	268,267,335	213,604,268

Note 11 Intangible Assets

Sr. No	Particulars	Rate	Gross Block				Depreciation				Net Block	
			1.04.2019	Addition during the year	Deduction during the year	31.03.2020	1.04.2019	Addition during the year	Deduction during the year	31.03.2020	WDV as on 31.03.2020	WDV as on 31.03.2019
1	Software Account											
		5.00%	417,588			417,588	304,021	5,678		309,700	107,888	113,567
		10.00%	591,382			591,382	123,262	46,812		170,074	421,308	468,120
		10.00%	678,500			678,500	744	67,776		68,519	609,981	677,756
		10.00%	4,248			4,248	1	425		426	3,822	4,247
		10.00%	365,800			365,800	22,449	34,335		56,784	309,016	343,351
		10.00%		16,200		16,200		502		502	15,698	-
		10.00%		275,000		275,000		527		527	274,473	-
	SUB TOTAL (B)		2,057,518	291,200	-	2,348,718	450,477	156,055	-	606,532	1,742,186	1,607,041
	TOTAL		249,296,393	80,353,791	16,672,322	312,977,862	34,085,084	19,438,211	10,554,955	42,968,341	270,009,521	215,211,309

As per our report of even date attached  
For KMK & Associates LLP  
Chartered Accountants  
FRN: 128692W/W100290

CA Dhruvin D. Kothari  
Partner  
Mem No.: 128100  
UDIN: 21128100AAAAA3779  
Place: Ahmedabad  
Date: 30th December, 2020



FOR AND ON BEHALF OF BOARD OF DIRECTORS  
ENERGY MISSION MACHINERIES (INDIA) PRIVATE LIMITED

Satish K. Parmar  
Director  
DIN: 03297705

Dinesh S. Chaudhary  
Director  
DIN: 03297711

DIRECTOR



**Note 12 LONG TERM LOANS AND ADVANCES**

Particulars	As at 31st March, 2020	As at 31st March, 2019
	Rs.	Rs.
<b>(A)Capital Advances</b>		
(a)Secured, considered good	-	-
(b)Unsecured considered good	-	-
(c )Doubtful	-	-
<b>Security Deposit</b>		
(a)Secured, considered good		
ACMEE	-	21,226
A.E.C Account	11,300	11,300
Electricity	45,000	45,000
EMD Hubli (Tender Deposit)	578,000	578,000
Faridabad Rent	24,000	24,000
Gujarat Acetylene	2,500	2,500
Imtex - 2020	75,000	-
Municipal Corporation of Greater Mumbai	-	-
NSIC	25,000	25,000
Patel Siddharth N Unit 5	-	500,000
Prime Tech Industries (Unit 4)	150,000	150,000
Punjab National Bank FD-02	82,500	-
S.K.Parmar (Shed)	450,000	450,000
Sanjay Khankar(shed deposit)	50,000	50,000
Surya Oxygen	5,000	5,000
Tamilnadu Khadi & Village Industires Board	49,640	174,190
TATA Teleservices Ltd	850	850
Tender Deposit	179,410	179,410
Torrent Power Limited	117,367	117,367
Water Connection - GIDC Sanand	37,200	37,200
(b)Unsecured considered good	-	-
(c )Doubtful	-	-
<b>TOTAL</b>	<b>1,882,767</b>	<b>2,371,043</b>

**Note 13 INVENTORIES**

Particulars	As at 31st March, 2020	As at 31st March, 2019
	Rs.	Rs.
(a) Raw materials	23,917,936	13,567,294
(b) Work-in-progress	204,782,175	121,082,978
(c) Finished goods	38,182,503	49,630,717
<b>TOTAL</b>	<b>266,882,614</b>	<b>184,280,989</b>



**Note 14 TRADE RECEIVABLES**

Particulars	As at 31st March, 2020	As at 31st March, 2019
	Rs.	Rs.
(a) Secured, considered good		
for a period exceeding six months	-	-
for a period less than six months	-	-
(b) Unsecured, considered good		
outstanding for a period less than six months (Note H)	9,393,312	13,377,166
outstanding for a period exceeding six months (Note I)	18,428,851	17,570,594
(c) Doubtful		
<b>TOTAL</b>	<b>27,822,163</b>	<b>30,947,760</b>

**Note 15 CASH AND CASH EQUIVALENTS**

Particulars	As at 31st March, 2020	As at 31st March, 2019
	Rs.	Rs.
(a) Balances with banks (NOTE J)	3,662,790	5,825,310
(b) Cheques, drafts on hand	-	-
(c) Cash on hand	36,970	1,165,064
(d) Others (specify nature)	-	-
(e) Margin Money (NOTE K)	7,522,804	6,620,003
<b>TOTAL</b>	<b>11,222,564</b>	<b>13,610,377</b>

**Note 16 SHORT TERM LOANS AND ADVANCES**

Particulars	As at 31st March, 2020	As at 31st March, 2019
	Rs.	Rs.
(A) Loans & Advances to related parties		
Interest Receivable	386,199	408,903
(B) Loans & advances		
Secured, considered good;	-	-
Advance to Suppliers (NOTE L)	16,045,744	18,349,755
Advance recoverable in cash or kind (NOTE M)	21,540,026	16,500,351
(C) Advance against property	-	-
(D) Balances with Government Authorities (Refer note N)	3,132,836	4,606,086
<b>TOTAL</b>	<b>41,104,804</b>	<b>39,865,094</b>

**Note 17 OTHER CURRENT ASSETS**

Particulars	As at 31st March, 2020	As at 31st March, 2019
	Rs.	Rs.
Prepaid Insurance	432,893	853,442
<b>TOTAL</b>	<b>432,893</b>	<b>853,442</b>

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

For KMK & Associates LLP  
Chartered Accountants  
FRN: 128692W/W100250

CA Dhruvin D. Kothari  
Partner  
Mem No.: 128100  
UDIN: 21128100AAAAK5779  
Place: Ahmedabad  
Date: 30th December, 2020

FOR AND ON BEHALF OF BOARD OF DIRECTORS  
ENERGY MISSION MACHINERIES (INDIA) PVT LTD

Satish K. Parmar  
Director  
DIN: 03297705

Dinesh S. Chaudhary  
Director  
DIN: 03297711

**Note 18 : REVENUE FROM OPERATION**

Particulars	For the year ended 31 March, 2020	For the year ended 31 March, 2019
<b>Gross revenue from operations</b>		
Sale of products		
Domestic Sales	413,310,894	499,393,733
Export Sales	6,422,745	2,771,652
Sale of services	-	1,858,249
<b>TOTAL</b>	<b>419,733,639</b>	<b>504,023,634</b>

**Note 19 : OTHER INCOME**

Particulars	For the year ended 31 March, 2020	For the year ended 31 March, 2019
<b>(A) Interest Income</b>		
Interest on FDR	-	-
Bank Interest Income - BG	125,000	45,636
Other Interest Income	349,034	599,217
<b>(B) Other non-operating income (net of expenses directly attributable to such income)</b>		
Advance from Customer forfeited A/c	366,944	8,873,704
Subsidy Income	792,271	-
Drawback on Custom/Excise	-	46,516
Drawback on Custom/Excise	-	(26,916)
Foreign currency Rate Gain	8,730	7,165
Instalation Charges on Machine		20,000
Insurance Income on Sale	966,118	1,439,031
Profit & Loss on Plant and Machinery		-
Octroi Refund		8,000
Packagin charges on Sale Bill	203,353	493,148
Profit on Car		110,444
Freight Charges On Sales	80,000	-
Sundry Creditors Written Off	27,785	895,881
Transportation on Sale- Income	305,100	223,000
<b>TOTAL</b>	<b>3,224,335</b>	<b>12,734,826</b>

**Note 20 : COST OF MATERIAL CONSUMED**

Particulars	For the year ended 31 March, 2020	For the year ended 31 March, 2019
<b>(a) Raw Materials and Stores and Spares</b>		
Opening Stock	13,567,294	7,467,812
Add : Purchase ( NOTE O)	295,990,221	361,469,504
Less : Closing stock	(23,917,936)	(13,567,294)
<b>(b) Direct Expenses</b>		
Custom Duty on imported Raw material & charges	4,038,251	4,661,228
Consumables For Workshop	-	312,458
Custom Social Welfare Surcharges @ 10%		-
Electricity Exps.	3,850,809	3,499,508
Factory Exps. ( die exps & wooden)		6,044
Freight	2,489,717	2,616,312
Freight on Jobwork Charges	725,710	1,544,623
Insurance on Purchase	2,655	1,599
Job work charges	21,667,869	23,531,825



Labour Welfare Exps.	5,724	6,048
Loading- Unloading Exps.	8,800	33,291
Man Power Service Exp	233,712	
Machinery Repair & Maintenance	1,234,942	2,849,230
Material Testing Exps.	187,047	210,127
Other charges related to purchase	148,464	300,378
Packing and Forwarding expense-Purchase	354,991	475,820
Packing and Forwarding expense-Others	750	-
Tools & Accessories		11,385
VAT/ CST expenses on purchase (vat/cst written off)		-
Wages	25,856,357	23,459,290
Water Exps.	25,808	33,630
<b>TOTAL</b>	<b>346,471,183</b>	<b>418,922,817</b>

**Note 21 : CHANGES IN INVENTORIES OF FINISHED GOODS & WIP**

Particulars	For the year ended 31 March, 2020	For the year ended 31 March, 2019
Opening Stock of Finished Goods	49,630,717	72,067,720
Opening Stock of Work in progress	121,082,978	73,295,897
	170,713,695	145,363,617
<b>LESS:</b>		
Closing Stock of Finished Goods	38,182,503	49,630,717
Closing Stock of Work in progress	204,782,174	121,082,978
	242,964,677	170,713,695
<b>TOTAL</b>	<b>(72,250,982)</b>	<b>(25,350,078)</b>

**Note 22 : EMPLOYEE BENEFITS EXPENSES**

Particulars	For the year ended 31 March, 2020	For the year ended 31 March, 2019
(A)Wages and Salary	24,575,342	21,625,568
(B)Contribution to:		
i)Provident Fund	1,984,747	1,959,542
ii)ESIC	1,234,935	1,478,584
iii)Bonus	3,655,409	2,473,718
iv)Staff welfare expenses	505,401	4,282,521
<b>TOTAL</b>	<b>31,955,834</b>	<b>31,819,933</b>

**Note 23 : FINANCE COST**

Particulars	For the year ended 31 March, 2020	For the year ended 31 March, 2019
(a) INTEREST COST		
CC	6,602,918	4,668,715
Interest on Income Tax	834,939	357,323
Interest on Excise Duty	116,642	-
Interest on GST	72,987	-
Term Loan	1,269,164	3,698,984
Other Interest	1,964,653	1,469,694
(b) OTHER BORROWING COST		
Bank Charges	17,853,434	1,656,882
<b>TOTAL</b>	<b>28,714,738</b>	<b>11,851,598</b>



**Note 24 : Administrative Expenses**

Particulars	For the year ended 31 March, 2020	For the year ended 31 March, 2019
Admin Charges on PF	166,780	162,674
Advance to creditors written off	349,914	-
Advertisement Exps	703,868	448,925
AMC Charges	57,980	143,749
Appliances and Electrical Maintenance Expense	138,458	594,300
Auditor's Remuneration : Statutory Audit	100,000	100,000
Bad debt written off	89,041	2,812,807
Conusumables for Workshop	287,259	
Commission Expenses sales	424,000	945,500
Computer and Printer Repairing Expense	163,803	267,349
Consultancy Exp	1,588,829	1,311,493
Donation Exp	100,000	
Director's Remuneration	9,000,000	11,250,000
Dinning Exp	1,907,733	
Discount (Free of Cost)	1,098,786	787,672
Entertainment	9,067	
Energy Logo Sign Board	45,772	
Exhibition Expense	6,193,649	3,104,000
Excise Exp	307,953	
Export Charges	128,372	91,318
Faridabad House Rent	166,800	
Foreign Currency exchange Rate difference	122,886	-
Fire Extinguisher Expenses	10,587	
GIDC Exp	171,027	75,365
Inspection & Trails Charges	931,750	
Insurance Expense (Note P)	1,849,236	712,501
Insurance Expense for Directors	-	129,689
Interest on TDS expense	191,544	45,446
Late fees	4,602	-
Legal & Professional Charges	135,700	42,968
Loading-Unloading (Sales)	347,913	230,500
Loss on sale of Plant & Machinery	3,463,011	-
Loss on Vehicle Sale	44,454	-
Marketing Expense	472,794	402,450
Misc Exp	730,082	
Medical Expense	14,857	8,473
Municipal Taxes	144,847	241,735
NSIC Exp	5,900	90,270
Office Expenses	783,838	911,157
Penalty	67,005	4,953
Postage & Courier charges	581,459	354,353
Power & Fuel (petrol exps)	1,648,256	617,755
Printing & Stationery	273,603	268,028
Revenue Tax	1,752	
Rent Expenses (Factory Rent)	2,225,000	4,282,350
Repairing & Maintanance (building)	14,400	91,503
Repairing & Maintanance (vehicle)	845,008	653,760
Repairing & Maintanance ( furniture)	67,673	73,242
Stamp Duty Exps	1,340,450	
Sales Tax Expenses	5,000	-
Sanand Inauguration Expenses	1,797,102	
Stall Design Fabrication Exp	68,841	
SWM Charges	14,160	-
Service & Support Charges		4,133



Short Provision on Income Tax Exp ass 19-20	59,312	
GST written off		626,447
Hotel Exps	194,414	
Telephone Exps.	656,616	582,423
Tools and Machinery Caliberation charges	2,039,489	115,045
Transportation Charges Related to Marketing	2,900,890	2,502,861
Travelling & Conveyance (Note Q)	7,424,447	5,908,101
VAT Exp. 2013-14		892,747
Vehicle Expense insurance	-	365,024
Unpaid Interest Sales Tax		788,101
Unpaid Penalty Sales Tax		220,427
Wooden Box Expense for Export		23,041
<b>TOTAL</b>	<b>54,677,967</b>	<b>43,284,633</b>



**NOTE 25 : OTHER EXPENSES**

Particulars	For the year ended 31 March, 2020	For the year ended 31 March, 2019
Donation		-
Misc. Exps.	-	731,569
Round off / Kasar	26,133	115,235
Tender Exp	3,280	9,040
Security Charges	1,473,204	956,311
Membership fees	9,270	12,800
Water Expense	182,831	124,225
<b>TOTAL</b>	<b>1,694,718</b>	<b>1,949,180</b>

**NOTE 26 : EARNING PER SHARE**

Particulars	For the year ended 31 March, 2020	For the year ended 31 March, 2019
Profit for the year	8,704,619	17,085,842
Less: Preference share dividend (Including dividend tax)	-	-
Amount available for equity share holders	8,704,619	17,085,842
Numbers of equity shares/Weighted average number of shares	27,815	27,815
<b>Earning per share Basic/Diluted</b>	<b>313</b>	<b>614</b>

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

For KMK & Associates LLP  
Chartered Accountants  
FRN: 128692W/W100290

CA Dhruvin D. Kothari  
Partner  
Mem No.: 128100  
UDIN: 21128100AAAAAK5779  
Place: Ahmedabad  
Date: 30th December, 2020



FOR AND ON BEHALF OF BOARD OF DIRECTORS  
ENERGY MISSION MACHINERIES (INDIA) PVT LTD  
(INDIA) PRIVATE LIMITED

Satish K. Parmar  
Director  
DIN: 03297705

Dinesh S. Chaudhary  
Director  
DIN: 03297711

**ENERGY MISSION MACHINERIES [INDIA] PRIVATE LIMITED**

**Particulars of Depreciation allowable as per the Income Tax Act, 1961 in respect of each asset or block of asset as the case may be.**

SL. NO.	PARTICULARS	RATE OF DEPRECIATION	WDV as on 01.04.2019	Addition during the year		Deductions during the year	TOTAL AMOUNT	Depreciation allowable	WDV as on 31.03.2020
				More than 180 days	Less than 180 days				
1	Intangible Assets	25%	970,958	-	291,200	-	1,262,158	279,139	983,018
2	Factory Building	10%	90,549,822	31,222,469	11,949,390	-	133,721,681	12,774,699	120,946,982
3	Furniture and Fixtures	10%	1,414,756	191,656	32,560	-	1,638,972	162,269	1,476,703
4	Plant and Machineries	15%	61,820,086	2,678,053	9,056,306	2,614,288	70,940,157	9,961,801	60,978,357
5	Computers	40%	404,857	40,444	86,806	-	532,107	195,482	336,625
6	Land	-	59,475,555	24,804,907	-	-	84,280,462	-	84,280,462
	<b>Total</b>		<b>214,636,034</b>	<b>58,937,529</b>	<b>21,416,262</b>	<b>2,614,288</b>	<b>292,375,537</b>	<b>23,373,389</b>	<b>269,002,147</b>

As per our report of even date attached

For KMK & Associates LLP

Chartered Accountants

FRN: 128692W/W100290

CA Dhruvin D. Kothari

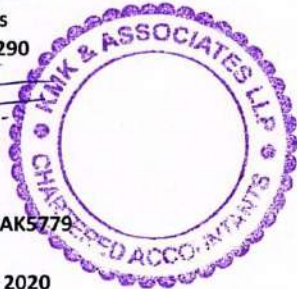
Partner

Mem No.: 128100

UDIN: 21128100AAAAAK5779

Place: Ahmedabad

Date: 30th December, 2020



FOR AND ON BEHALF OF BOARD OF DIRECTORS  
ENERGY MISSION MACHINERIES (INDIA) PVT LTD  
(INDIA) PRIVATE LIMITED

Satish K. Parmar

Director

DIN: 03297705

Dinesh S. Chaudhary

Director DIRECTOR

DIN: 03297711



Note A	Secured Term Loans from Banks	As at 31st March, 2020	As at 31st March, 2019
1	Capital First (Dolphine)	1,134,656	1,462,759
2	Loan Car Audi DSC ( SBI Loan 122)	1,672,820	2,067,420
3	Term Loan from PNB		73,417,024
4	Loan from YES Bank -	-	220,811
5	Loan Car BMW - SSK	2,614,420	3,084,589
6	Loan HDB Financial Service (Bolero Max)	246,246	410,026
7	Kotak Mahindra Prime Ltd - Cf 16320987	324,862	1,104,758
8	Kotak Mahindra Prime Ltd - Cf 16322594	188,887	642,326
9	Kotak Mahindra Prime Ltd - Cf 16322604	-	174,643
10	Kotak Mahindra Prime Ltd - Cf 16322632	190,504	647,822
11	Kotak Mahindra Prime Ltd - Cf 16323790	99,528	338,461
12	Kotak Mahindra Prime Ltd - Cf 16324038	14,667	241,422
13	Kotak Mahindra Prime Ltd - Cf 16324316	44,387	150,948
14	Kotak Mahindra Prime Ltd - Cf 16324464	58,977	200,490
15	Kotak Mahindra Prime Ltd - Cf 16324610	58,977	200,490
16	Kotak Mahindra Prime Ltd - Cf 16324691	157,933	537,045
17	HDFC BANK NEW-TL3-84446748	9,453,621	-
18	HDFC BANK -TL1-84067814	64,297,609	-
19	HDFC BANK -TL2-84362704	35,739,011	-
20	Loan car KWID PNB Bank	324,496	-
21	HDFC WCDL	4,667,465	-
	<b>TOTAL</b>	<b>121,289,066</b>	<b>84,901,033</b>

Note B	Advance received from customers	As at 31st March, 2020	As at 31st March, 2019
1	A P ENGINEERS - ADV		780,000
2	A R INDUSTRIES - ADV		550,000
3	AARAV ENTERPRISES - ADV		309,520
4	ADITHYA AUTOMOTIVE APPLICATION PVT LTD-ADV		1,440,000
5	AJENDRA KUMAR MISHRA-ESSWIN ELE.CONTROL-ADV		200,000
6	Akanksha Power-Adv	-	200,000
7	Alfa Omega Enterprise-Adv		
8	ALI REFRIGERATION -ADV.		25,000
9	ALPHATECH STEELS - ADV		391,347
10	AMBA TECH ENGINEERING-ADV		400,000
11	Arcedges Building(India)Llp-Adv	-	1,714
12	ARYAN STEEL -ADV(SATYAM STEEL-NASIK)		200,000
13	ASTRON TECHNOLOGIES-ADV		878,310
14	AVES WATER LLP-ADV	210,000	210,000
15	AVIANS INNOVATIONS TECHNOLOGY PVT LTD-ADV		25,134
16	B B COACHTECH INDIA P -ADV		800,000
17	Berry Auto Anicllary Pvt.Ltd-Adv		89,090
18	Bhavya Machine Tools-Adv	2,393,235	2,434,539
19	BRIJ AGRWAL ( GALVIN INDIA )-ADV	142,950	142,950
20	BUILDTech ROOFING SOLUTIONS-ADV	29,500	150,000
21	C M OVERSEAS - ADV	-	100,000
22	C.G.INDUSTRIES -ADV		3,540
23	CHAMPRO TECHNOVATION PVT.LTD-ADV.		5,841
24	CHAMUNDA ENGINEERS-ADV	400,000	400,000
25	CHENNAI RADHA ENGINEERING WORKS (P) LTD-ADV	1,002,913	1,558,750
26	DADHEECH SALES CORPORATION-ADV	331,900	431,900
27	DARSHAN STEEL INFRASTRUCTURE-ADV		381,600
28	DEW INDUSTRIES-ADV	200,000	200,000
29	DHARANI INDUSTRIES - ADV	100,000	100,000
30	ELECTROTHREM ( INDIA) LTD-ADV		375,200
31	Elemental Fixtures Pvt Ltd - Adv	63,130	100,000
32	ESSWIN ELECTRO CONTROLS PVT LTD-ADV		100,000
33	FINE BORING - ADV		350,000



34	FOURTH DIMENSION DESIGN PVT LTD-ADV	8,260	8,260
35	G K GURUVASAN INDUSTRIES-ADV		800,000
36	Goyal Coolers House - Adv	-	11
37	HARSH INDUSTRIES-ADV		1,000,000
38	HI-BEAM LASERCUT TEC.-ADV		1,000,000
39	I K IRON INDUSTRIES-ADV	58,312	58,312
40	INDIAN COMMERCE & INDUSTRIES CO P. Ltd -Adv		658,848
41	INDIAN COMMERCE INDUSTRIES -ADV	-	4,248
42	INTERSIL METALLIC PRODUCTS-ADV	8,832	234,200
43	JAGJIT ENTERPRISES PVT LTD-ADV	1,306,850	1,306,850
44	KALPAR ENGINEERS PVT LTD -ADV		303,750
45	Kartikeya Industries Pvt Ltd-Adv		1,090,000
46	KEON REFTEC PVT LTD-ADV( SUKAVACH CONTAINER)		300,000
47	Laser Cut ( I ) Technology Pvt Ltd-Adv	499	-
48	MAAP ENGINEERING PVT LTD-ADV	-	167,677
49	MAITRY LASER TECH - ADV		150,000
50	MAKPOWER -ADV	100,000	100,000
51	MANTENA CONSTRUCTION-ADV		17,700
52	MARUTI INTERIOR PRODUCTS PVT LTD-ADV	-	4,804
53	MEMAAR BUILDING SYSTEMS-ADV	-	5,604
54	MICRO MECH ENGINEERS-ADV		100,000
55	MODERN SWITCH GEARS-ADV		50,000
56	MORVI ELECTRICAL WORKS -ADV		250,000
57	Mr.Hanok -Adv	230,000	230,000
58	Mungi Engineers Pvt Ltd-Adv	-	5,130
59	N N CONTROL-ADV	20,441	1,748,961
60	NARAYAN INDUSTRIES-ADV		70,000
61	NATIONAL ENTERPRISES -ADV.	20,178	20,178
62	NAVARANG ENTECH-ADV		700,000
63	NEO HYGIENE CHEMICALS PVT LTD-ADV		200,000
64	P L TANDON AND CO -ADV		100,000
65	PAYMATE INDIA PRIVATE LIMITED ( KARAMTARA )-ADV	975,000	975,000
66	PERFECT CONTROL PANELS PVT LTD-ADV.	93,121	93,121
67	Perfect Infraengineers Ltd-Adv	9,440	-
68	PRADEEP KUMAR JAIN(NAV INTERIOR )-ADV	499,157	1,200,000
69	PRAGATI ELECTRICALS PVT LTD-ADV		168,150
70	PRAKASH METAL PRODUCTS-ADV		100,000
71	PRATIK CABLETRAY SYSTEM PVT LTD-ADV		884,608
72	PREMIER INDUSTRIES-ADV		500,000
73	PRINCE ENGINEERING-ADV		1,240,000
74	QUEEN STEEL AND MINERALS PVT LTD-ADV	186,000	1,350,000
75	R M ENGINEERING & CONSULTANCY-ADV	8,999	8,999
76	R R PLAST EXTRUSIONS PVT LTD-ADV	401,200	399,000
77	Rajasthan Powergen Trans.P.Ltd-Adv	51,035	-
78	RAJESH MACHINES (INDIA) LLP-ADV(MR.CHETAN)		750,000
79	RAJVEER INDUSTRIES -ADV		50,000
80	RANKA ISPAT -ADV		65,698
81	RANSAL INDIA PVT LTD -ADV	-	5,074
82	Ravisha Power System-Adv	8,850	-
83	REGPORT TECHNOLOGIES PVT LTD-ADV	12,500	12,500
84	RSB TRANSMISSIONS I L -ADV		1,697,000
85	RUPTECH ENGINEERS PVT LTD-ADV		100,000
86	S K ENGINEERING WORKS-ADV		885,000
87	S K M/C TOOLS -ADV	35,000	135,000
88	S KUMAR FABRICATION-ADV		20,000
89	S.K.Enterprises-Adv.(Pune)	51,536	1,299,736
90	SAI AUTO ENGINEERING WORKS-ADV		2,400,000
91	Sai Projects And Systems Pvt Ltd-Adv	185,000	185,000
92	SATISH K PARMAR - ADVANCE(DIVINE IND)		50,000
93	SGM ENGINEERS -ADV	-	7,670
94	SHABBIR SAIFUDDIN - ADV	250,000	250,000



95	SHANKAR FAB-ADV		4,024
96	Shree Press Components-Adv.	32,450	30,385
97	SHREE SAI ELECTRO COATING POLISHING PVT LTD-ADV	100,000	100,000
98	SHREE SAI INDUSTRIES-ADV	11,798	11,858
99	SHRENO LIMITED - ADV		340,000
100	SIVAPRIYA EXIM PRIVATE LTD-ADV	22,568	1,000,000
101	SKY TECH STAMPINGS AND ASSEMBLIES-ADV		150,000
102	SPARK ENGINEERS-ADV	-	1,204
103	SRI KANYA STEEL BUILDING SYSTEM PVT LTD-ADV		300,000
104	Sri Sakthi Kitchen Equipment-Adv.		500,000
105	SUKAVACH CONTAINERS-ADV		100,000
106	SUPER FABRICATION AND POWER COATING-ADV	-	2,115
107	Supreme Machines and Equipments-Adv.	492,939	492,939
108	SWATHI ENGINEERS -ADVANCE	160,096	310,096
109	TAMILNADU MACHINE WORKS-ADV	10,000	10,000
110	TECHNOFAB- ADV		400,000
111	TAHERI GAE-ADV	300,000	300,000
112	U B ENGINEERING - ADV	-	13,000
113	ULTRA FABS AND COATS-ADV	200,000	200,000
114	UNIGLAZE INDIA PVT LTD-ADV		34,810
115	Universal Engineers-Adv.	235,992	235,992
116	UNIVERSAL FOOD EQUIPMENTS-ADV	200,000	200,000
117	UNIVERSAL MACHINE WORKS-ADV	2,405,455	300,000
118	U-TECH UTPADAN - ADV		23,717
119	VENKATESH ENGINEERING WORKS-ADV		650,000
120	VIDISHAG ELECTRICAL-ADV	150,000	150,000
121	VIJAY GROUP CONCERN	-	21,500
122	VIJAY TRANSMISSION PVT LTD-ADV	94,110	730,125
123	VISHWAKARMA SHEET METAL INDUSTRIES-ADV		125,000
124	WINDMEX INDIA-ADV	250,000	250,000
125	XYZ	-	24,774
126	YALAVARTI ENGG PVT LTD-ADV	-	2,360
127	YUKTA GRAPHICS - ADV		500,000
128	ZION INDUSTRIES -ADV(MR.HANOK)	81,000	50,000
129	ACTIVE ENGINEERING SERVICES-ADV	20,000	
130	ADM AUTOTECH LLP -ADV	501,000	
131	AGGARWAL ENTERPRISES-ADV	200,000	
132	AHMEDABAD STRIPS PVT LTD - ADV	5,440	
133	AROHI ELEVATORS PVT LTD-ADV	21,000	
134	ASHAPURI STEEL FURNITURE -ADV	1,938,947	
135	ATLAS MACHINES (INDIA) - ADV	195,060	
136	BALAJI CONTROL SYSTEM-ADV	100,000	
137	BANSON KITCHEN AND DISPLAY SYSTEM LLP-ADV	-	
138	BBJ ELECTRICALS-ADV	50,000	
139	CLASSIC ELECTRICALS - ADV	34,500	
140	CRYSTOFAB INDIA PVT LTD-ADV	105,000	
141	DEC INDUSTRIES PVT LIMITED-ADV	675,000	
142	DEEKEE ENGINEERING-ADV	700,000	
143	DEVYOG IMPEX PRIVATE LTD-ADV	140,250	
144	ELEGANT SOLUTIONS-ADV	500,000	
145	ELMEX ELECTRICALS & ELECTRONICS P.LTD-ADV.	11,623	
146	ENGGATION -ADV	50,000	
147	FABEX STEEL STRUCTURES PVT LTD-ADV	2,680,000	
148	FINETEC GLAZING SYSTEMS LLP-ADV	499,942	
149	FLIT INDIA ELEVATORS-ADV	800,000	
150	FORTUNE ENGINEERING-ADV	500,000	
151	G.K.ENTERPRISES-ADV.	1,000,000	





Trade Payables	
Sundry Creditor - Labour (Note: C)	
Name	Amount
ADVANCE INDUSTRIES	529190
AMBICA HONE ENGINEERS LABOUR	499176
ANAND HEAT TREATERS - LABOUR	60867
ASHISH ENGINEERING WORKS - LABOUR	13688
BHAIRAVNATH ENGINEERING WORKS- LABOUR	160121
BRAHMANI ENGINEERING-LABOUR	29206
BRAHMANI GRINDING & ENGINEERING-LABOUR	498172
C M GRINDING CENTER -LABOUR	323369
D Y INDUSTRIES-LABOUR	23503
DIVYA GRINDING WORKS - LABOUR	214914.4
DIVYA WIRECUT - LABOUR	22219
DIVYANSHI WIRE CUT -LABOUR	14098
FARMSON ENGINEERS-LABOUR	0
GANESH ENGINEERS - LABOUR	122556
GAYATRI ENGINEERING WORKS-LABOUR URD	80635
GOPINATH ENTERPRISE- LABOUR	7429
GOPINATH INDUSTRIES - LABOUR	972128
Guru Nanak Stress Relievers Pvt.Ltd	(1,505)
HARISH ENGINEERING WORKS-LABOUR	66216
HETAL ENGINEERING -LABOUR	173463
HETAL ENGINEERING WORKS LABOUR REGISTER	33600
JATIN B. GEDIYA- LABOUR-URD	102168
JAY AMBE ENGINEERING - L 47	39822
JAY AMBE ENGINEERING-CTM URD	672724
JAY BHAVANI ENGINEERING	1349238
JONY ENGINEERING WORKS URD	47014
K.D.S. INDUSTRIES-LABOUR	154765
KARAN POWDER COATS	50410
KHUSHI ENGINEERING WORKS-LABOUR -URD	49838
MADHAV ENGINEERS-REGISTER	200433
MARUTI ENGINEERING-LABOUR2	12343
MEGHA ENTERPRISE-LABOUR	665067.5
M.G Engineering - Man Power salary	(18,251)
NARAYAN INDUSTRIES- LABOUR	38295
NAVYA INDUSTRIES-LABOUR	545945
NEW BALAJI INDUSTRIES - LABOUR URD	24287
PATEL HON TEC - LABOUR	28614
Pavan Engineering New- URD	(270)
POOJA INDUSTRIES - LABOUR	0
PRATIK GRINDING LABOUR REGISTER	310053
PRIME MACHINE TOOLS-LABOUR	766927
PRIYA INDUSTRIES-LABOUR	14119
R.K.SINDHI	5116



RAMESH INDUSTRIES	1167507
Raviraj Enterprise - Man Power Supply	(14,999)
S.K.N.ENGINEERING WORKS- LABOUR	34778
S.P ENTERPRISE-LABOUR	194190
SHAKTI INDUSTRIES - LABOUR URD	232414
SHREE KRISHNA HEAT TREATERS	15218
SHREE LAXMI ENGINEERS- LABOUR	31458
SHREE NARAYAN TECHNIQUE	43000
SHREE SHAKTI ENGINEERING WORK URD	1527366
SHREE SHAKTI INDUSTRIES LABOUR -REGISTER	505989.4
SHREE VIJAYA INDUSTRIES-LABOUR URD	3712
TECHNO INDUSTRIES	99910
Techno Industries -LABOUR (NEW )	106960
UDAY HONING	213636
UMA ENGINEERING WORKS URD	21283
VINIT ENTERPRISE - LABOUR	13535
WORK-WELL INDUSTRIES - LABOUR	81585
<b>Sub Total</b>	<b>13179245.3</b>
<b>Sundry Creditor - Other (Note: D)</b>	
<b>Name</b>	<b>Amount</b>
A.L.RATOLA SURVEYORS	32568
A.V.ELECTRICALS SALES & SERVICE	49932
ABHINANDAN PLASTOPACK - EXTRA	2006
ABHINAV EXPORTS	38880
AIR TECH ENGINEERS - EXTRA	159453.94
AIRBLUE SHIPPING PRIVATE LIMITED-EXTRA	516914
BALAJI INFRA RAY PVT LTD - EXTRA	161373
DAKSH LOGISTICS	15500
DEEPIKA ROADLINES-EXTRA	311746
DESIGN POINT - EXTRA	19352
DEV INFORMATION TECHNOLOGY PVT.LTD	4441
DRONA IMPEX PRIVATE LIMITED - EXTRA	226656
EAGLE CORPORATION - SANAND	3192
ESSO FAB TECH PVT LTD -EXTRA	1670
FAST EXPRESS COURIER - EXTRA	58693
FLOMIC FREIGHT SERVICES PVT.LTD-MUMBAI	7673
Fermos Engineering Pvt.Ltd Extra	(51,323)
HERTZ TESTING AND TRAINING CENTRE	50517
HIREN TRIVEDI - CONSLUTANT SANAND	(28,000)
I4U SECURITY SERVICE-SANAND	182678
INNOVATIVE ECOM PVT.LTD.	29680
J.P. BROTHERS	1667
KREATIVE TOOLING SYSTEMS- EXTRA	53272.2
L B LOGISTIC - EXTRA	352031
MAGIC SMS - EXTRA	5900
MAHI ENTERPRISE - EXTRA	32560



MANGALDAS & SONS	55125
MANIBHADRA SALES CORPORATION - EXTRA	31801.9
MEGHANA TREDARS - EXTRA	16992
MOHIT STATIONERY MART-SANAND	6052
MUNEER Ahmedabad-EXTRA	(14,608)
NATION-WIDE TRANSPORT SERVICE-EXTRA	29700
NDT ENGINEERS	47812
NINAD TRADING CORPORATION	3776
OM SAI WATER SUPPLIER-SANAND	150
OMKAR CREATIVE STUDIO	84264
ONYX EQUIPMENTS (INDIA) PVT LTD	9865
ORIGINAL FUEL SYSTEM PVT LTD-EXTRA	(5,300)
PALM ELECTRIC CO - EXTRA	11781
PALM METAL PVT LTD - SANAND	6337
PATEL PRINTING PRESS PVT.LTD	406834
PRATIK I SONARA - EXTRA	8560
PROFESSIONAL COMPUTERS	5900
PURAIID INC - SANAND	401822
R E ROGERS INDIA PVT LTD -EXTRA	39870
R.P.Shah & Co.	10000
RAINBOW ENTERPRISE-SANAND	406426
RAJUBHAI D BHARWAD - EXTRA	6950
REAL COMPUSYSTEM	131655
REAL SECURITY & INVESTIGATION	1225297
S.K.ENGINEERING WORKS-EXTRA	33760
SAFEX INDUSTRIES LIMITED - EXTRA	80240
SAI ADVERTISING - EXTRA	13027
SAI KRUPA LANDSCAPES-SANAND	175000
SHIV TRAVELS - SANAND	713008
SHREE GANESH ENGINEERING	(20,000)
SHIVAM COMMUNICATION - EXTRA	16490
SHREE KHODIYAR SALES	1712122.28
SHREE KHODIYAR SCRAP TRADING	25842
SHREE PARSHWNATH ENTERPRISE-EXTRA	25400
SHREE RAM EXPRESS CARGO-EXTRA	1813
SHREENATH ENTERPRISE-EXTRA	2478
SIDDHI CONSTRUCTION - EXTRA	3493138
SKYWING ROAD CARRIERS-EXTRA	524963
Supertech Services-Extra	13231
SURYAKIRAN INDUSTRIES - EXTRA	1982
SWASTIK ADS - EXTRA	778
TCI Express Ltd - Extra	(2,832)
TECHNOFIRM	1161800
THE BLUEKRIT-EXTRA	611735
The Pioneer Computers	(449,031)
Time and Space Logistic -Extra	(2,466)
UMIYA PLYWOOD & HARDWARE - EXTRA	78338



Vgrapple	68830
VISION INTERIOR DESIGNER	70000
V-Xpress	9485
YOGESHWAR ELECTRICAL & SERVICE	51436
APCO MOTORS INDIA PVT LTD	11844.33
Gaurav Shastri & Associates-Consultant.	-22500
Gaurav Shastri & Associates-Extra	603000
IMPRINT AUTOMATION SERVICES (P) LTD	0.58
NAKSH INFOSOLUTION - EXTRA	1650
Network 18 Media & Investment Limited	16242
S3M DESIGN CONSULTANTS LLP - EXTRA	270000
SHREE RANG AUTO TRADERS-EXTRA	5000
TEA - SANAND	27675
VIHAT MINERAL WATER SUPPLIER-EXTRA	5275
<b>Sub Total</b>	<b>14494848</b>
<b>Sundry Creditors (Note: E)</b>	
<b>Name</b>	<b>Amount</b>
A.R ENTERPRISE	280286
AASHVI STEEL	40859512.64
ACCURAA TOOLS	209603
ACRO ENTERPRISE	0
ACTIVE AUTOMATION PVT LTD	134823
ADINATH EQUIPMENTS PVT. LTD	8012
ADITYA ENGINEERING WORKS	1689761
ADK Engineering & Solutions	145680
ADVANCE ENGITECH UNIT-2	701962
AHMEDABAD ELECTRIC CORPORATION	2238934
ALFA MECH ENGINEERING COMPANY	1205733.74
ALL SWAGE HOSE & FITTINGS PVT. LTD.	458858
ALTRAFINE STEEL PVT.LTD	1586363
AMA Heat Exchanger	148680
AMBICA TEXTILE TRADERS	474813
AMBIKA TRADERS	1349914.3
ARCO INDUSTRIES	60265
ARGO HYTOS PVT. LTD.	259396
ARUN HYDRAULICS	36585
ASHUTOSH POWER TRANSBELTS LTD.	712573
ASSOCIATED OVERSEAS	1149943
ASTER GRAPHIC SYSTEMS	27541
ATAUFF HYDRAULIC STORE	298292
ATLAS ENGINEERING	529160.96
AWAKE FASTNENERS PVT LTD	139000
AXIS MOTION TECHNOLOGIES	171327
B. R. STEEL TUBES	774946
BHAGVATI INDUSTRIES	510238
BHAGYALAXMI STEELTECH PVT LTD	771198





BHUMI CORPORATION	570623
BP LUBRICANTS PRIVATE LIMITED	234171
BTH ELECTRICS (GUJ.) PVT LTD	22902
C. NANCHAND TRADE	22201119.21
CESS AUTOMATION	687395
CESS TECHNOLOGY COMPANY	41241
CHAMPION INDUSTRIAL -	815518
Chamunda Technoinc	6697
CHIRAG ELECTRONICS	202161.7
CNC AUTOMATION SOLUTION	3220888
CNC AUTOMATION SOLUTIONS PVT. LTD.	1044940
CONQUEST ENGINEERING	966406
CONTRAS ENTERPRISE	118343
DARSHAN TRADERS	301927
DELEM	136120
Divine Engineers	1072282
DYNA AUTOMATION PVT. LTD.	950254
DYNAST AUTOMATION	107616
EASYLUB SYSTEMS PVT.LTD	136943
Electrocare Agncies	80010
ELECTROPARTS	22192
ELMECH ENGINEERING COMPANY -VATVA	325325
ES AUTOMATION CONTROLS	1231965
ESCORT BEARING (INDIA) PVT LTD	586943
ESSAR STEEL INDIA LIMITED	(97,343)
EVER GREEN SCRAP TRADERS	1230455
FARMSON ENGINEERS	129434
FLUID INDIA FILTER	165767
FOCUS ENTERPRISE	169176
G M STEEL	1644768
GANESH ENGINEERS & FABRICATORS	1428685
GANESH SCRAP TRADERS	1263029
GIVI MISURE PVT. LTD.	3434781
GOPAL TRADING COMPANY -VATVA	48451
GOPINATH INDUSTRIES	533686
GRAND POLYCOATS COMPANY PVT. LTD.	245954
GUJARAT ACETYLENE PVT. LIMITED	90358
H.P. AUTOMATION & CONTROLS PVT. LTD.	3261334
HALLMARK HYDRAULICS	487716
HARDIK ENGINEERS	0
HARESH TOOLS	1023253
HARISH ENGINEERING WORKS-PURCH,	2750378
HARSH AUTO & INDUSTRIAL BEARING	6401
HEATTRANS EQUIPMENTS PVT.LTD.9KROMA0	398330.4
HETAL ENGINEERING WORKS	107874.58
HIFLEX HYDRAULICS PVT. LTD.	3619077
INANI METATUBES	144079



J P TRADING CO	57230
J.D. CORPORATION	69416
JAY SHAKTI STEEL CORPORATION	1327779
JEKMIN INDUSTRIES.	1078054
JIGAR TRADING CORPORATION	71214
JVB BEARINGS	1872
KARMA MARKETING	51175
KEN LUBRICALS	112996
KESHAVLAL MAGANLAL PATEL	598337
KHUSHALI ENTERPRISE	442215
KRISHA MARKETING	1659645
KRUPA ENGRAVERS -PUR	25087
LINDE INDIA LTD	112716.16
LOMI ENTERPRISE PVT LTD	296712
Luna Bearings, Automation & Power Transmission	426721
M.K. ELECTRICALS	200591
M.K. ENGIMACH PVT. LTD.	605463
MAANSHAN GOLIN PRESS BRAKE TOOLING-CHINA	17741505
MACONS HYDRAULIC - ( ZALA )	798037.84
MAHALAXMI ENGINEERING WORKS	16034
MAHAVEER METALS - PUR	178354
MAHAVIR FASTENERS	10927
MAHIN RELIANCE ELECTRICALS	116619
MAJBOOT MATERIAL HANDLING PVT LTD	141.6
MANALI ENTERPRISE	242547
MARVEL ENGINEERS & TRADERS PVT LTD.	253063
MAYUR ENGINEERING CO- Purchase	21240
MEGHA ENTERPRISE-PURCHASE	395490
Morden Rubplast Pvt Ltd	55165
MOTION TECHNOLOGY CENTER	2203774
Moto Technica Hydroparts Pvt. Ltd.	169625
Muratech Engineering Company	210028
N.K TECHNOFEB	691646
NAMRATA ENTERPRISE	11918
NASEEB PAINTS	809273
NATIONAL SHOT BLASTING EQUIPMENT COMPANY	(10,447)
NAUSHIN STEEL ENTERPRISE	27447
NAVDEEP METAL CORPORATION	80801
NEEMA INDUSTRIES	138793
NIDHI ENTERPRISE -CHANDKHEDA	24957
NIPA AGENCIES	3780452
NK ENGINEERS	13452
OIL POWER HYDRULICS PRIVATE LIMITED	66552
Om Enterprise-Pur	1274126
ONE CONTROLS	22939
OPTIFLEX INDUSTRIES .	33481
ORCHID TECHNOLOGY	338306



PADMAVATI PACKAGING	77121
PADMAVATI TUBES	436585
PANCHJANYA SALES AGENCY	277790
PARAG ELECTRODES AGENCIES PVT. LTD.	910342
PARTH STEEL TRADERS	3112200
PASHUPATI SALES CORPORATION	487572
PATEL CORPORATION	1262
PATEL SCREEN INDUSTRIES-PUR	3776
PAVAN ELECTRICAL & HARDWARE-SANAND	362275
Perfect Enterpriese	753615
PLEXO LUBRICANTS PVT. LTD	1180483
PLUS THERM INDUCTION - PURCHASE	-
POOJA TRANSFORMERS	673485
POPULAR ENTERPRISE	143051
PRAMUKH INDUSTRIES -	81184
PRAMUKH TRADING	123839
PRIMAX ENGINEERS PVT. LTD.	1035591
PRIME INDUSTRIES	64900
R.M. ELECTRICALS	52831
RADIANT TRADERS	540569
RAI BEARING CENTRE	0
RAJA METAL INDUSTRIES	897153
RAJENDRA PULLEY & GEARS	5758
RAJESHWARI MACHINE TOOLS	23010
RAJIV ENGINEERS	(36,182)
RATNESH ISPAT SERVICES PVT. LTD.	808748
RAVI ENTERPRISE (KHOKHRA)	516074.08
RIPAL ENGITECH PVT. LTD.	208961
ROHIT INDUSTRIES	9739
RUDRAKSHA AUTOMATION	220934.12
RUSHI ENTERPRISE	161019
S.L.V. INDUSTRIES	67002
S.P. ENTERPRISE	2542462
S.R.STEELS	1776842.3
SAI SYSTEM	775402
SALES & SERVICE CORPORATION	2714
SANGHVI IMPEX	1668937
SANJAY HYDRAULIK PVT LTD	2342300
SANKALP HYDRAULIK PVT LTD.	342198
SAPT ENGINEERS	6372
SATYAM HYDRAULICS	2090016
SHANTILAL AND SONS	31502
SHIV SHAKTI PAINTS	1298
SHIV TRADING CO.	3788
SHIVAM CORPORATION	45785
SHOORA ENTERPRIES	359199.12
SHREE LAXMI TOOLS CENTRE	147128



SHREE MAHAKALI STEEL TRADERS	22864
Shree Maruti Sign -PUR	54079
SHREE RUPENKRUPA ELECTRIC	1136338
SHREE SHYAM STEEL	2711190.1
SHREEJI BEARING	531111
SHREEJI PACKAGING	70238
SHREENATH METAL	85687
SHUBH INNOVATIVES	523011
SNEHA INDUSTRIES	29462
SOLUTION SYSTEMS- Purchase	236000
SOM SHANTI STEEL	199902
Srinath Transmission Corporation	384280
STAR HYDRAULIC SERVICES	33984
STEPON POWERMAC (INDIA) PVT. LTD.	37760
SUNRISE PACKING SERVICE	228209
SUNRISE PACKING SERVICE - Sanand	210358
SUPERSLIDES & BALLSCREWS CO. (I) PVT. LTD.	2099232
SURYA COLOUR WORLD	6231
SURYA OXYGEN	174266
TECHNOKRAFT MARKETING LLP	204245
The Welindia Engineering	477450
TRIADA TECHNOLOGIES INDIA PVT. LTD.	672479
TRIO TRANSFORMER	26552
TRISHUL POWER SYSTEMS	102483
UDAY CNC CENTRE	672637
ULTRA FLUSH TOOLS PVT. LTD.	1724992
UNIQUE INDUSTRIAL PRODUCT	4460
USC HYDRAULIC SYSTEMS	220200
V R TRADERS	246915
VINAY STEEL CORPORATION	3431677
VINAY STEEL TRADERS -JAIPUR	2205785
VIVEK AUTOMATION	129425
WESTERN POWER PROJECTS-SANAND	495581.9
ZEAL IMPEX	49436
APTUS SOLUTIONS	55516
BALAJI ENGINEERING PVT. LTD.	5310
SHREENATHJI RUBBER PRODUCTS	11436
VIJAY STEEL INDUSTRIES-SANAND	81093
<b>Sub Total</b>	<b>195885001.8</b>
<b>Total</b>	<b>223559095.3</b>



Note F	Statutory payables	As at 31st March, 2020	As at 31st March, 2019
1	CST Payable	25,784	25,784
2	Custom Duty Payable	(49,008)	-
3	Esi Payable	103,696	51,452
4	Gst C/F A/C	1,291,851	1,901,595
5	Gst C/F A/C 19-20	(5,975)	-
6	Gst C/F A/C 17-18	(64,834)	-
6	GST Payable	1,277,085	(1,128,768)
7	Professional Tax	140,142	42,730
8	Provident Fund Payable-Employee	315,746	173,714
9	Tds On Contract	56,610	2,830
10	Tds On Advertisement	40	-
11	Tds On Interest	8,499	-
12	Tds On Labour	11,044	3,188
13	Tds On Professional Fees	60,300	10,550
14	Tds On Rent	13,000	-
15	Tds On Comission	1,000	-
16	Tds On Salary	200,600	57,624
	<b>TOTAL</b>	<b>3,385,580</b>	<b>1,140,699</b>

Note G	Unpaid Salary	As at 31st March, 2020	As at 31st March, 2019
	<b>Directors' salary</b>		
1	A.R. Panchal	138,800	119,800
2	D. S. Chaudhary	154,800	119,800
3	S. K. Parmar	100,800	119,800
4	S. N. Mehta	119,800	119,800
5	S. S. Khankar	84,800	119,800
	<b>Sub Total</b>	<b>599,000</b>	<b>599,000</b>
	<b>Others</b>	<b>As at 31st March, 2020</b>	<b>As at 31st March, 2019</b>
1	Jayshreeben	34,800	33,800
2	Amishaben	34,800	33,800
3	Jignaben Chaudhary	34,800	33,800
4	Sumanben S. Mehta	34,800	33,800
5	Unpaid Salary- Others	3,552,423	3,874,630
	<b>Sub Total</b>	<b>3,691,623</b>	<b>4,009,830</b>
	<b>TOTAL</b>	<b>4,290,623</b>	<b>4,608,830</b>

Note H	Trade recievables (Outstanding for less than six months)	As at 31st March, 2020	As at 31st March, 2019
1	A N VISTAR ENGINEERING PVT.LTD -SALES	38,527	-
2	A.M.I. FOODSERVICE EQUIPMENT SOLUTIONS (PVT.) LTD-	8,850	-
3	AASHVI STEEL -SALES	792,960	-
4	ACCURATE CUTTING SERVICES -SALES	3,516	-
5	ACUMEC INDUSTREIS -SALES	23,600	-
6	ADVA-TECH ENGINEERING- SALES	45,294	16,520
7	ALI REFRIGERATION AND MAINTENANCE WORK -SALES	5,900	-
8	ALLIED -SALES	20,060	11,800
9	AMBIKA STEEL FURNITURE -SALES	11,210	15,930
10	ASHA POWER INSULATION -SALES	4,720	-
11	BAJAJ STEEL INDUSTRIES LTD.-SALE	60,480	-
12	Baosteel India Company Private Ltd.- SALES	24,420	-
13	BEML LIMITED -Sales	119,770	79,060
14	Bhavya Machine Tools - Sale	617,346	562,479
15	Blasto Metal Spar processors- SALES	322,500	-
16	BOZZLER ENERGY PRIVATE LIMITED -SALES	5,000	-
17	BRAHMANI STEEL INDUSTRIES -SALES	2,950	-
18	BUILDTECH ROOFING SOLUTIONS -SALES	8,850	-
19	CENTURY WELLS ROOFING INDIA PVT.LTD.-SALES	82,600	45,430



20	DANIEL FURNITURES (P) LIMITED -SALE	8,379	-
21	Dfurn Modular Systems P.Ltd.-Sale	14,741	11,791
22	Dyke Engineering Services - Sale	18,880	-
23	EXPEL PROSYS - SALES	11,800	-
24	G ONE LASER TECH PRIVATE LIMITED-SALES	25,745	-
25	Gandhi Automations Pvt Ltd -Sales	16,520	-
26	GKH ENGITECH -SALES	8,260	-
27	GUJARAT CONTROL SYSTEMS- SALES	10,000	-
28	HARSH ELECTRICAL -SALES	1,770	-
29	INDU BUILDING SYSTEM PVT.LTD -SALES	16,520	7,670
30	JANGRA BROTHERS STEEL -SALES	25,000	-
31	JAY INDUSTRIES- SALES (MUMBAI)	48,970	-
32	Kalpa Elektrikal Pvt Ltd [U-3] SALES	1,180	7,670
33	Kalpataru Power Transmission Limited [Gujarat]	191,500	-
34	Kalpataru Power Transmission Limited. -SALES	274,585	83,585
35	KARTIKEYA INDUSTRIES PVT LTD-SALES	274,000	-
36	KLEEV MIDDLE EAST FZE	(527)	-
37	KMS COACH BUILDERS PVT LTD -SALES	44,548	7,670
38	KRATOS -SALES	23,600	34,418
39	LASERCUT METAL TECHNOLOGY PVT.LTD. -SALES	-	-
40	LAXMI INDUSTRIES -SALES	10,030	-
41	Laxminarayan & Brothers-Sale	663,900	296,490
42	Mahathi Infra Services Pvt Ltd. -MUMBAI	47,554	54,115
43	MAN STRUCTURALS PVT LTD-SALE	44,050	8,650
44	MANISH ENGINEERING WORKS =SALES	5,369	-
45	MECHTECH INDUSTRIES-SALES	48,380	-
46	METALTECH ENGINEERING	15,757	15,613
47	MIRARBINDO ENGINEERING PVT LTD SALES	57,518	9,440
48	MITTAL ELECTRICAL & FABRICATORS -SALES	1,181	-
49	Modern Switchgears (India) -SALES	7,670	-
50	NAGORI ENGINEERING -SALES	83,200	-
51	NAV ENGINEEING AND FABRICATORS-SALE	42,800	-
52	New Tech Engineers - Sale	15,576	3,540
53	NILKANTH FABRICATION - SALES	18,172	-
54	NIPUN AGRO ENGINEERING PVT. LTD. -SALES	1,298	-
55	OM SAI ENGINEERING -SALES SURAT	367,111	-
56	POPULAR ENGINEERING WORKS-SALES	8,260	-
57	PRAGATI ELECTRICALS PVT.LTD -SALES	45,094	590
58	PRESS METAL INDUSTRIES -SALES	8,230	7,640
59	RAMESH INDUSTRIES -SALES	708,000	-
60	Rapsri Engineering Products Company Limited -Sales	9,440	12,744
61	Ravisha Power System- SALES	36,403	-
62	RELIABLE HUB'S ENGINEERING INDIA PVT.LTD- SALES	8,850	4,425
63	S S FABRICATION INDUSTRIES -SALES	3,540	-
64	S V POWER SYSTEM -SALES	36,108	15,340
65	SADHANA ENVIRO ENGINEERING SERVICES-SALES	11,800	7,670
66	SAGAR FABRICATORS -SALES	21,122	5,074
67	SAHYADRI ENTERPRISES, -SALES	29,913	-
68	SAI BABA ENTERPRISES PVT.LTD -SALES	29,800	-
69	SAMERIKA INDUSTRIES -SALES	18,396	12,496
70	Sarbotam Cement Limited- SALES	27,340	-
71	SATYA LAKSHMI ENGINEERING -SALES TELANGANA	258,952	-
72	SHAILY ENGINEERING PLASTICS LIMITED -SALES	187,500	-
73	SHITAL ENGINEERING WORKS-SALE	2,360	-
74	SHREE PAREVA STEEL PRODUCT -SALES	8,850	-
75	SKYTECH STAMPING & ASSEMBLIES -SALES	10,915	-
76	Sonu Construction & Engineers LLP -SALES	17,700	-
77	SSPM SYSTEMS & ENGINEERS	7,670	-
78	STAR ENTERPRISES -SALES	7,080	-
79	T & I Projects Limited, SLAES	24,190	14,750
80	THE ANUP ENGINEERING LTD. -SALES	3,540	-



81	THE E5 COMPANY -SALES	708	-
82	THINK LEAN TECHNOLOGIES -SALES	395,891	251,931
83	TOP INDIA ELEVATOR PVT LTD -SALES	37,760	-
84	TRANSCON POWER PVT.LTD. -SALES	25,886	14,160
85	UNIQUE ENGGNERING IND LLP	41,418	21,476
86	V S T MOTER INDIA COMPANY-SALES	2,585,586	-
87	VAPCON MANUFACTURING ENGINEERING - SALES	13,420	5,750
88	Vipin S.T. Poles Pvt. Ltd. -Sales	118,000	-
	<b>TOTAL</b>	<b>9,393,312</b>	<b>1,645,917</b>

Note I	Trade Recievables (Outstanding for more than six months)	As at 31st March, 2020	As at 31st March, 2019
1	3Si Eco Power LLP -SALES		2,891
2	A. S. K. THREE STAR STEELS .-SALES	7,552	7,553
3	A.G..ENGINEERING -SALES	23,600	23,600
4	A.M.INDUSTRIES -SALES	33,533	33,533
5	ABHAY TRADERS-SALES (KUNHA)	16,804	16,804
6	AKHIL CONTROLS -SALES	28,320	28,320
7	AMBA TECH ENGINEERING - SALES	15,340	15,340
8	AMBATTUR TAPSTIA ENG.CONSORTIUM PVT LTD- SALES	11,505	11,505
9	AMER AND AMMA MOTORS MIDDLE EAST FZC -SALES	-	67,127
10	ARHAM TUBES	21,240	-
11	ARIEN METALS PVT.LTD. -SALES	31,860	8,260
12	ARNAV INDUSTRIES -SALES	37,760	37,760
13	ASHI INDUSTRIES -SALES	17,700	-
14	ASHIKA COMMERCIAL PVT. LTD.	390,000	390,000
15	ASHISH INDUSTRIES -SALES	4,130	4,130
16	ASSOCIATED HARDWARE INDUSTRIES		14,293
17	ASTRON TECHNOLOGIES -SALES	18,290	-
18	AZAD AGRO WORK SHOP -SALES		5,900
19	BAJAJ FEEDTECH PVT.LIMITED	23,482	9,086
20	BALAJI METAL CRAFT -SALES	23,600	23,600
21	BALARKA FABRICON PRIVATE LIMITED -SALES	179,246	179,246
22	Beena Steel Components -Sales	20,870	20,870
23	BENAKA INDUSTRIES -SALES	667,000	-
24	Berrys Auto Ancillaries Pvt Ltd - Sale	34,220	-
25	BHARAT HEAVY ELECTRICALS LIMITED -SALES	59,648	-
26	BHASKAR ENTERPRISE-SALE	26,550	-
27	BRILLANT TECHNOFAB PVT.LTD-SALES	15,340	15,340
28	BURN STANDARD COMPANY LTD -SALES	32,384	32,384
29	CALEFACTION TECHNO PVT.LTD	23,602	23,602
30	CENTRAL ENGINEERING EQUIPMENTS -SALES	16,599	16,599
31	CHENNAI RADHA ENGINEERING WORKS (P) LTD-SALES	27,025	27,025
32	CHOICE PREFAB LLP	17,583	14,043
33	Classic Electricals -Sales	7,080	7,080
34	CLEAN AIR INDIA -SALES		5,900
35	Controller Of Stores and Purchases-Sales	11,236	11,236
36	CREOMECH INDIA PRIVATE LIMITED-SALES	10,030	10,030
37	Dark Forest Furniture Co. Pvt Ltd.-SALES		4,720
38	DECORA POINT PVT.LTD. -SALES	7,730	-
39	DELCON ELECTRICALS PVT.LTD -SALES	32,480	32,480
40	DEPT. OF AUTOMIC ENERGY RRCAT-INDORE	72,674	72,674
41	DEVAN STEEL -Sales		1,475
42	DEXTON SEATING SYSTEMS & FURNITURE(I) PVT.LTD	21,240	21,240
43	DIGITAL COMPUTER TECH -SALES	20,075	20,075
44	DILIGENT METAL -SALES	(11,800)	-
45	DYNAMIC INDUSTRIES -SALES	21,240	21,240
46	EAGLE METALICS -SALES		20,352
47	ELECTROFAB ENGINEERS-SALE	14,160	11,800
48	ELECTRONIC INSTRUMENTATION & CONTROL	426,000	426,000



49	ELEMECH ENGINEERS (SALE)	28,320	-
50	ESSEM INDUSTRIES -SALES		5,900
51	ETC- ENERGY THERAPY CO.PVT.LTD-SALES		5,490
52	EXCELLENT LASER -SALES	135,405	135,405
53	FALCON DOORS & WINDOWS PRIVATE LIMITED -SALES		1,534
54	FALSAN INDUSTRIAL SOLUTION & SERVICES LLP-Sales	36,663	30,763
55	FOURTECH POWER SYSTEMS PVT.LTD-SALES	80,240	80,240
56	G SONS POWER -SALES	8,251	8,251
57	GANESH ENGINEERING WORKS -SALES		2,310
58	GENTECH ENGINEERING SERVICES -SALES	15,340	15,340
59	H CUBE INDUSTRIES -SALES	4,720	4,720
60	Hallmark Hospital Furniture -Sales	5,279	23,569
61	HAROLD INDUSTRIES PVT.LTD. -SALES	17,700	17,700
62	HARSH AND BROTHERS SALES	3,540	3,540
63	HIGHTECH INDUSTRIES -SALES	12,390	10,620
64	HIND INDUSTRIES -SALES	87,940	87,940
65	Hindustan Fiber Glass Works(Sale)	5,695	19,855
66	HINDUSTAN OVERSEAS INDUSTRIES -SALES	20,420	13,663
67	HMT(INTERNATIONAL) LTD -Sales	203,490	8,774,551
68	INDIAN SCAFFOLDING & FORMWORK-SALES	4,480	4,480
69	JAYKO FAB - SALE	310,200	310,200
70	JMB ENTERPRISES -SALES		1,330
71	K K INDUSTRIES -SALES	36,580	-
72	Karamtara Engineering Pvt. Ltd., -SALES	975,000	975,000
73	KEC INTERNATIONAL LIMITED -SALES	21,830	21,830
74	KESAR ROAD EQUIPMENTS (I) PVT LTD - SALES	25,011	25,011
75	KEVEL ENTERPRISE =SALES	33,394	33,394
76	Kisan Superjet Thressar Pvt Ltd -Sales	18,526	18,526
77	KLEAN AIR TECHNOLOGIES -SALES	7,080	7,080
78	LASER CUT(I) TECHNOLOGY PVT.LTD SALES	17,110	17,110
79	LISEGA INDIA PRIVATE LIMITED -SALES	68,750	68,751
80	M AND K BUIDING SYSTEMS PVT. LTD -SALES		590
81	MACHT EXIM LLP -SALES	139,250	139,250
82	MADAN ENTERPRISES -SALES	14,160	14,160
83	MANAV STEEL -SALES	150,602	150,602
84	MANTRI IRON TRADERS - SALE-NEW	7,080	7,080
85	MARATHWADA AUTO COMPO PVT.LTD.-SALE		13,250
86	Maruti Agro Engineering Industries-Sales		886
87	MAULI FABRICATORS-SALE	635,623	635,623
88	Maxroof Corporation Pvt Ltd - Sale	15,520	2,018,220
89	MEDICRAFT TECHNOLOGIES		4,000
90	METACRAFT ENGINEERS-SALE	632,954	652,954
91	METCO ROOF PVT.LTD.-SALE	146,500	146,500
92	N K Power (Transformers Manufactures Unit) - Sale	7,080	7,080
93	Naren Agro Implements(Sale)	16,520	4,720
94	NATRAJ MOTOR BODY BUILDERS -SALES	350,000	350,000
95	NAVARANG ENGINEERING WORKS-SALES	25,370	25,370
96	Neha Electricals - Sale	52,274	52,274
97	NIRMITEE ELECTRICALS -SALES	60,820	60,820
98	NITYA ELECTROCONTROLS PVT.LTD-SALES	7,670	-
99	NN CONTROL-SALE	23,258	23,258
100	NORTH EAST ELECTRICAL INDUSTRIES -SALES		944
101	NOVA CAAB INDUSTRIES		3,540
102	NOVA ENGINEERING -- SALES	9,912	9,912
103	NU TRACK INDUSTRIES - SALES	381,770	381,770
104	OM ENERGY SAVING SYSTEMS PVT LTD-SALES	900,000	900,000
105	OM ENTERPRISES -SALES	23,010	23,010
106	OM SAI ENGINEERS -SALES	27,048	27,048
107	OMKAR AUTO PRESS COMPONENTS & ASSEMBLY -SALES	21,240	21,240
108	ORDNANCE FACTORY -SALES	295,709	745,227





109	PADMAPAT ENGINEERS PVT.LTD -SALES		709
110	PARAS STEEL FURNITURE-SALES		944
111	PATEL ENGINEERS- SALES (VAPI)	928,980	928,980
112	PATEL SCREEN INDUSTRIES -SALES	811,800	811,800
113	PATIDAR AGRO -Sales	99,809	99,809
114	PERFECT CONTROL PANELS PVT.LTD -Sales	41,300	31,860
115	PIONEER FABREELS -SALES	13,502	13,502
116	POOJA STEEL WORKS -SALES	7,670	7,670
117	POPULAR ENGINEERING WORKS-SALES VALSAD	2,360	-
118	PRATHAM AIRCON -SALES	7,080	7,080
119	PRAVIN ELECTRICALS PVT. LTD.	20,610	20,610
120	PREETI FABRICATORS-SALES	29,274	29,274
121	PRINCE ENGINEERING -SALES	5,515	-
122	PRIYA COOLER & STEEL INDUSTRIES-SALES	11,210	-
123	PRIYA INDUSTRIES -SALES	30,680	30,680
124	PRUTHVI AGRO INDUSTRIES -SALES	9,972	9,972
125	PUROVENT SYSTEM ENGINEERS PVT LTD.-Sales	7,080	7,080
126	R K ENGINEERING WORKS-SALE	3,540	-
127	R.G.ENGINEERS-SALE	12,390	12,390
128	R.R.ENGINEERING -SALE	38,586	-
129	RADHEY NARAYAN INDUSTRIES PVT LTD-SALES		8,889
130	RAGWANAND ENGINEERING -SALES	71,038	71,038
131	RAJ ENGINEERING -SURAT	15,576	15,576
132	RAJASTHAN POWERGEN TRANSFORMER PVT. LTD. -SALES		8,090
133	RAJESH ENTERPRISES -SALES	17,312	18,374
134	RAJESH MACHINES (INDIA) LLP -SALES	(2,491)	-
135	RAMYAA ELECTRO GEAR PVT.LTD.-SALES	23,600	23,600
136	RANGGHAR ELECTROTECH -SALES	11,800	11,800
137	RANSAL INDIA PVT LTD-SALES	48,970	48,970
138	RECO STORAGE SYSTEMS PVT.LTD -SALES	24,190	24,190
139	REFAIR INDIA PVT LTD -SALES		2,950
140	Renuka Equipments & Engg. -Sales	23,128	23,128
141	RENUKA METAL FABS - SALE	350,430	350,430
142	RUBY INDUSTRIES- SALES	15,104	15,104
143	S.K.INTERIORS -SALES	12,005	12,005
144	S.S.AGRO INDUSRTY'S	11,505	11,505
145	S.V.POWER CONTROLS -SALES		10,396
146	S.V.S. INDUSTRIES -SALES	32,097	32,097
147	SAHAJANAND LASER TECHNOLOGY LTD-SALES	17,110	-
148	Sai Durga Industries -Sales	23,600	23,600
149	SAIDEEP ENTERPRISES	44,486	44,486
150	SANVIJAY INFRASTRUCTURES PVT. LTD-Sales	240,000	240,000
151	SAPTARISHI ENTERPRISES -SALES	56,640	56,640
152	SATYA LAKSHMI ENGINEERING -SALES	65,610	65,610
153	SEVEN STAR ENGINEERS FEBRICATOR CONTRACTORS	36,306	36,306
154	SEW TECH -SALES	27,140	27,140
155	Shachi Engineering P Ltd-Sale	96,284	96,284
156	Shankar Fab-Sale	4,000	-
157	SHIVSHAKTI ENGINEERS - SALES	9,440	9,440
158	SHREE AMBIKA COILE CUTTER-SALES	10,620	10,620
159	Shree Hari Engineering -Sales		1,240
160	SHREEJI INFRASTRUCTURE -SALES	11,800	11,800
161	Shri Samarth enterprises -Sales	17,410	17,410
162	SHRI SIDDHARAJ MECHANICAL, WELDING WORKS		4,720
163	SHRIJI FABRICATORS	1,454,000	1,454,000
164	Shriyaditha - Sale	485,464	485,464
165	SHUBH FURNITURE -SALES	55,519	55,519
166	Siddhivinayak Engineering-Sale	833,885	833,885
167	SIR M VISHWESHWARAYYA HEAT TREATMENT & ENGINE	1,226,507	1,226,507
168	SIRHIND BODY BUILDERS -SALES	133,752	133,752
169	SITLA ROAD EQUIPMENT-SALE	35,234	35,234



170	SKY TECH ENGINEERING =SALES	19,725	19,725
171	SMIT ENTERPRISE -SALES	41,300	41,300
172	SOUTHERN RAILWAY -SALES	96,876	96,876
173	SPARK AUTOMETAL COMP.PVT.LTD,-SALES PITHAMPUR	9,794	9,794
174	SRI ANJANEYA FABRICATIONS- SALES	23,175	23,175
175	SRI RAJA RAJESWARI ENTERPRISE-SALE	9,440	9,440
176	SRI VELLIANGIRI MOTORS-SALE	65,703	65,703
177	Star Iron & Handicraft -Sales	9,440	9,440
178	Steelfab Engineering & Manufacturing Co.- Sales		5,900
179	summya Handicraft -SALES	2,714	-
180	SUPREME MACHINES & EQUIPMENT-SALE		3,308
181	SUREKH ENTERPRISES =SALES	11,331	-
182	Suvire Electric Private Limited -Sales	28,320	14,160
183	SUYOG ENTERPRISE -SALES	2,360	2,360
184	SWASTIK ENTERPRISE -SALES	21,830	21,830
185	SWASTIK INDUSTRIAL CORPORATION-SALES	12,216	12,216
186	SYNCRO INDUSTRIES -SALES	17,710	10,631
187	TATA PROJECTS LIMITED-SALES	308,000	308,000
188	TAWACKAL STEEL INDUSTRIES-SALES	5,900	5,900
189	TBEA ENERGY (INDIA) PVT.LTD.-SALES	6,096	6,096
190	Teapro Industries - Sale	15,340	15,340
191	TECHNIMONT ENGINEERING PVT.LTD. -SALES	7,493	7,493
192	TECHNOVEL -SAELS	4,838	-
193	THAKOR EXPORTS - SALES	87,000	87,000
194	THETA EQUIPMENTS PRIVATE LIMITED	17,641	17,641
195	TRANS ELECTRICAL -SALES		4,800
196	TRANS-MECH SYSTEMS - SALES	13,870	13,870
197	TSV ENTERPRISES -Sales	7,670	7,670
198	UMA COOLING INDUSTRIES -SALES	14,456	14,456
199	UNIGLAZE INDIA PVT LTD -SALES	2,950	-
200	V.K.FABRICATORS -SALES		5,900
201	VARSHA DAIRY & FOOD ENGINEERS -SALES	89,680	89,680
202	VARSHA KITCHEN EQUIPMENTS -SALES	14,750	14,750
203	VASANT FABRICATORS PVT LTD-Sales	8,260	8,260
204	VATSALA METAL SECTIONS -SALES	28,674	28,674
205	VENTURE STEEL PVT LTD-SALE		13,771
206	Venture Steels -Sales		3,310
207	VISION LASER TECH -SALES	475,250	475,250
208	VOLTA GREEN STRUCTURES PRIVATE LIMITED SALES	207,795	207,795
209	Wheels India Ltd.(Heavy Engg.Division)	20,669	20,669
210	Wilson Power & Distribution Technologies Pvt Limited,-	38,819	38,819
211	YASH MACHINE TOOLS -SALES	477,684	477,684
212	Amar Industries -Sales	-	1,062
213	Automotive Manufacturers Pvt.Ltd. -Sales	-	7,670
214	Cg Power And Industrial Solutions Limited-Sales	-	102,618
215	Dh Cube Industries Pvt.Ltd -Sales	-	4,720
216	Esswin Electro Controls Pvt.Ltd.- Sales	-	410
217	Goyal Cooler House	-	(17,700)
218	Institute Of Minerals & Materials Tech-Sale	-	59,590
219	K.D. Steel	-	191,027
220	Maap Engineering Pvt.Ltd- Sales	-	17,748
221	Madhav Capacitors Pvt Ltd -Sales	-	23,010
222	Nav Engineering And Fabricators-Sale	-	93,481
223	Original Laser Pvt Ltd -Sales	-	178
224	Radd Industries - Sales	-	7,080
225	Sacmi Engineering India Pvt Ltd	-	113,575
226	Sew Surface Coating Pvt Ltd-Sales	-	21,830
227	Shiv Enterprises -Sales	-	17,936
228	Shree Mahakali Industries-Sale	-	6,490
229	Sree Arvind Enterprises-Sales	-	6,501
230	Udly Engineers	-	17,228



			-
	<b>TOTAL</b>	<b>18,428,851</b>	<b>29,301,843</b>

Note J	Balance with banks	As at 31st March, 2020	As at 31st March, 2019
1	ICICI Bank - JHM 28282	3,298	3,298
2	Kotak Bank Current A/c EMMIPL		1,753,078
3	PNB CC 100747 EME	9,388	9,581
4	PNB Current A/c 214044	3,598,235	3,370,324
5	PNB Current A/c EME 211001	7,893	8,158
6	PNB Current A/c JHM 211612	43,977	44,095



7	PNB Share Application A/C	-	738
8	PNB NRI Account	-	636,038
	<b>Total</b>	<b>3,662,790</b>	<b>5,825,310</b>

Note K	Margin Money (Bank guarantee)	As at 31st March, 2020	As at 31st March, 2019
1	Ambattur Tapstia Engg.	-	-
2	Assistance Commissioner Central Tax Division	-	-
3	BEML Ltd	-	395,300
4	BHEL	18,075	-
5	Chandra Electrical & Electronics	-	-
6	Chennai Radha Eng Work Pvt Ltd	44,434	2,243,825
7	Claim A/c(Chandra Ele.)	295,000	295,000
8	Deccan Mechanical And Che. India Pvt. Ltd.	836,550	1,091,551
9	EAP Electro Project Pvt Ltd	51,448	51,448
10	Flint Group India Pvt. Ltd.	-	-
11	High Energy Material Research Laboratory- Pune	-	182,000
12	HMT International	78,294	-
13	IDMC Ltd	-	111,000
14	Jakson & Co	-	-
15	JSW Steel Ltd.	-	-
16	Karnataka State Road Transport Corp.	30,679	30,679
17	Kalpatru Power Transmission Ltd	420,250	-
18	Morganite Crucible	-	112,500
19	Pennar Industries Ltd	-	-
20	Ross Process Equipment	-	-
21	RSB Transmission Ltd	127,275	-
22	Shreno Limited	25,500	340,000
23	Southern Railway	245,000	245,000
24	Tata Project Ltd	-	220,000
25	The President of India (The General Manager)	-	249,200
26	Wheels India Ltd	355,500	-
27	Punjab National Bank (Bank Guarantee - Margin Money)	-	1,052,500
28	Punjab National Bank (Bank Guarantee - FD Margin Amount)	4,994,799	-
	<b>Total</b>	<b>7,522,804</b>	<b>6,620,003</b>

Note L	Advances to suppliers	As at 31st March, 2020	As at 31st March, 2019
1	A G Engineering - Adv(Pur)	1,700,000	1,700,000
2	Aakar Exhibition Pvt Ltd -Adv Exhi	-	50,000
3	Active Engines - Adv Pur Sanand	-	431,447
4	Adk Engineering & Solutions - Adv Pur Sanand	-	230,000
5	Agew Steel Manufacturers Pvt Ltd-Adv Pur Sanand	-	22,750
6	Aiema - Acme - Adv (Exhibition)	150,000	-
7	Balaji Engineering Pvt. Ltd. -Adv	-	6,372
8	Balaji Infra Ray Private Limited-Adv(Pur)	-	-
9	Bhavani Steel Furniture Ind-Adv Pur Sanand	-	145,000
10	Bhavna Engineers - Adv(Pur)	2,000,000	2,000,000
11	Codissia Intec Technology Centre-Adv(Exhi)	-	25,000
12	Delem - Netherlands-Adv.Pur	1,385,125	1,878,164
13	Electropneumatics & Hydraulics (India ) Pvt Ltd-Adv	210,994	210,994
14	Essar Steel India Ltd-Adv Pur	-	831,559
15	Gandhi Uniform - Adv(Pur)	-	-
16	Grippon Infrastructures-Adv Pur Sanand	155,570	180,894
17	Heidenhain Optics & Electronics (I) Pvt. Ltd.-Adv P	25,960	61,832
18	Hiren Trivedi - Conslutant Sanand-Adv	-	7,000
19	Indiamart Intermesh Ltd-Adv Pur	-	23,200
20	Inter Ads-Brooks Exhibitions (India)Pvt.Ltd-Adv(Exh	-	100,000
21	J P Maintenance Works - Adv(Pur)	2,661,627	1,350,000



22	Jining Keli Photoelectric Industrial Co Ltd -Adv	1,068	2,077
23	K And D Communication Limited-Exhi(Adv)	-	50,000
24	K R Industries -Adv(Pur)	4,452,207	4,452,207
25	Kmg Business Technology -Exhi(Adv)	-	-
26	LISHUI CITY JIALIDA BEARING CO LTD-ADV	166,332	
27	NARAYANI HOTELS AND RESORTS-ADV PUR	15,000	
28	REED TRIUNE EXHIBITIONS PVT LTD-ADV (EXHIBITION)	50,000	
29	SEVEN LEISURE PRIVATE LIMITED-ADV PUR	20,000	
30	YOGESH SHARMA -ADV PUR	108,727	
31	Loan Shree Nagneshwari Engg.Works	-	33,914
32	Maanshan Golin Press Brake,China-Adv.	1,940,390	192,509
33	Machino Impexo	-	300,000
34	Namkala Solutions-I Adv.Pur	34,680	34,680
35	National Shot Blasting Equipment Company-Adv Pur	-	190,000
36	Onkar Om Dan -Adv(Pur)	-	10,000
37	R.K Sindhi - Adv ( Pur )	-	-
38	Shanti Technology-Adv (Pur)	-	-
39	Siddhi Construction - Adv(Pur)	-	1,792,153
40	Skp Transformers -Adv Pur Sanand	-	318,750
41	Tci Express Limited - Adv	-	2,190
42	The National Small Industries Corp.Ltd-Adv Pur	17,064	362,042
43	Time And Space Logistics-Adv	-	2,272
44	Tirumala Enterprises-Adv(Pur)	900,000	900,000
45	V Trans (India) Ltd- Adv	-	3,227
46	Vinayak Steel Syndicate -Adv Pur Sanand	-	1,263
47	Vishwakarma Associates-Adv Exhi	51,000	51,000
48	Western Power Projects-Adv Pur Sanand	-	397,259
	<b>Total</b>	<b>16,045,744</b>	<b>18,349,755</b>

Note M	Advance recievable in cash or kind	As at 31st March, 2020	As at 31st March, 2019
	<b>Advance for expenses</b>		
1	Ajal Verma	786,346	511,924
2	Ajay Darbar	31,030	28,030
3	Akshay Bakade	43,462	
4	Amiteshsingh	73,384	
5	Anandbhai	23,601	-
6	Arpit Patel	(58,779)	
7	Arvind sinh	1,630,596	1,252,733
8	AYYAM PERUMAL	211,024	-
9	Darshan Chaudhary	1,016,842	748,234
10	E. Ayyam Perumal	-	285,016
11	Francis Parmar	386,021	77,791
12	Ganesh	360,599	247,537
13	Gopalsinh Parmar	785,019	248,214
14	Hasmukh Rohit	4,000	-
15	HIREN TRIVEDI (CONSULTANT SANAND)	5,000	-
16	Harshad Dalwadi	(167)	
17	Jitendra Sinh	1,225,170	692,684
18	Kirit Parmar	251,055	239,958
19	Krunal N Panchal	200,852	84,522
20	L.K Patel	(62,814)	
21	Mahendra Gohel	371,003	131,211
22	Mohmad Khizar	142,797	51,096
23	MOSES D CORNEL	482,467	240,559
24	MUKESH D RAJPUT	1,588,326	1,110,196
25	Murlibhai	56,077	53,077
26	NAVEENKUMAR K.	122,314	73,719
27	Niharika Ben	200,000	200,000



28	Niteshwala	8,460	10,350
29	NS Pothiraj	496,057	292,777
30	Nirav patel	8,298	-
31	P.Arunkumar	192,729	76,406
32	Pandari Maruti	306,574	65,430
33	Pragnesh Prajapati	345,693	304,164
34	PRATIK SATHARVA	5,425	-
35	Rajesh Panchal	295,604	295,604
36	Rakesh Chaudhary	(13,493)	-
37	RUDRA KUMAR	41,655	-
38	SACHIN PATEL MKT.	76,421	49,099
39	Satishbhai	-	36,287
40	Shrikant Sharma	10,000	10,000
41	Snehalbhai	-	63,109
42	Upma Panchal	40,000	40,000
43	Urvesh A Thakor	583,405	180,364
44	VAIVIDHYA VERMA	12,863	-
45	Vijay Pandey	985,757	324,510
46	Yogesh Malvi	377,427	127,624
	<b>Sub Total</b>	<b>13,648,101</b>	<b>8,152,226</b>
	<b>Other Loan</b>		
1	E. P. Desai	686,000	686,000
2	Staff Loan A/c	6,592,436	6,925,960
3	Staff- On A/c	588,489	736,165
4	Sanjaybhai On A/c	25,000	-
	<b>Sub Total</b>	<b>7,891,925</b>	<b>8,348,125</b>
	<b>Total</b>	<b>21,540,026</b>	<b>16,500,351</b>

Note N	Balance with government authorities	As at 31st March, 2020	As at 31st March, 2019
1	Penalty for IGST	474,459	474,459
2	TCS receivable	-	-
3	TDS on interest income	242,820	127,113
4	TDS on Labour Sales	1,480	3,459
5	Advance Payment of Tax for AY 2018-19	-	-
6	Advance Payment of Tax for AY 2019-20	-	1,750,000
7	VAT c/f 2011-12	75,166	74,685
8	VAT c/f 2014-15	375,943	360,852
9	VAT c/f 2015-16	976,844	976,844
10	IT Assessment Scrutiny of AY 2012-13	838,674	838,674
11	Excise Duty Receivable	-	-
12	IGST process Fees -Bhopal	47,450	-
13	Sales Tax Assesment 2014-15 CST	100,000	-
	<b>Total</b>	<b>3,132,836</b>	<b>4,606,086</b>
Note O	Purchase	For the year ended 31 March, 2020	For the year ended 31 March, 2019
1	Domestic Purchase-GST	211,891,400	261,009,914
2	Domestic Purchase-vat	-	-
3	Import Purchase	35,533,960	36,246,416
4	Input CST 2% on Purchase	-	-
5	Inter state Purchase-GST	48,444,318	64,109,241
6	Other Purchase	120,543	103,932
	<b>Total</b>	<b>295,990,221</b>	<b>361,469,504</b>



Note P	Insurance Expense	For the year ended 31 March, 2020	For the year ended 31 March, 2019
1	Key Man Insurance	317,917	392,500
2	Insurance Expense on Export LC	2,758	-
3	Insurance Expense on Vehicles	279,186	-
4	Insurance Expense on Bank stock	199,104	-
5	Insurance Expense on Director	738,750	129,689
6	Machinery insurance	311,521	320,001
	<b>Total</b>	<b>1,849,236</b>	<b>842,190</b>

Note Q	Travelling Expense	For the year ended 31 March, 2020	For the year ended 31 March, 2019
1	Travelling Exp food	-	19,918
2	Travelling for Others	2,701,388	-
3	Travelling for exhibition	-	743,700
4	Travelling for marketing	1,273,917	1,342,210
5	Travelling for servicing	3,449,142	3,802,273
	<b>Total</b>	<b>7,424,447</b>	<b>5,908,101</b>

Note R	Current Maturities of Long term debt	For the year ended 31 March, 2020
1	Capital First (Dolphine)	328,102
2	Loan Car BMW - SSK	415,764
3	Loan Car Audi DSC	410,298
4	Loan HDB Financial Service (Bolero Max)	163,780
5	Loan from YES Bank -	220,811
6	Kotak Mahindra Prime Ltd - Cf 16320987	779,896
7	Kotak Mahindra Prime Ltd - Cf 16322594	453,440
8	Kotak Mahindra Prime Ltd - Cf 16322604	-
9	Kotak Mahindra Prime Ltd - Cf 16322632	457,318
10	Kotak Mahindra Prime Ltd - Cf 16323790	238,934
11	Kotak Mahindra Prime Ltd - Cf 16324038	226,755
12	Kotak Mahindra Prime Ltd - Cf 16324316	106,561
13	Kotak Mahindra Prime Ltd - Cf 16324464	141,513
14	Kotak Mahindra Prime Ltd - Cf 16324610	141,513
15	Kotak Mahindra Prime Ltd - Cf 16324691	379,112
16	Term Loan from PNB	-
17	HDFC BANK NEW-TL3-84446748	546379.13
18	HDFC BANK -TL1-84067814	9,609,486
19	HDFC BANK -TL2-84362704	3,304,879
20	HDFC WCDL	-
21	Loan car KWID PNB Bank	79,752
	<b>TOTAL</b>	<b>18,004,293</b>

For KMK & Associates LLP  
Chartered Accountants  
ERN: 128692W/W100290

CA Dhruvin D. Kothari  
Partner

Mem No.: 128100  
UDIN: 21128100AAAAAK5779  
Place: Ahmedabad  
Date: 30th December, 2020



FOR AND ON BEHALF OF BOARD OF DIRECTORS  
ENERGY MISSION MACHINERIES (INDIA) PVT LTD  
(INDIA) PRIVATE LIMITED

Satish K. Parmar  
Director  
DIN: 03297705

Dinesh S. Chaudhary  
Director  
DIN: 03297711

**ENERGY MISSION MACHINERIES (INDIA) PVT LTD**  
**87/1 OPP. PUSHPAK INDUSTRIES ESTATE, PHASE-I, GIDC, VATVA,**  
**AHMEDABAD, GUJARAT – 382445**  
**CIN: U29100GJ2011PTC063696**

**Notes forming part of the Financial Statements**

**27. Corporate Information:**

Energy-Mission Machineries (India) Pvt. Ltd. Company in which public are not substantially interested and engaged in the business of Manufacturing of Hydraulic Shearing machine, NC Hydraulic Shearing machine, Hydraulic Press-brake, NC Hydraulic Press-brake, CNC Syncro Hydraulic Press-brake, Iron worker 'Sigma', Deep drawing press, General purpose Hydraulic presses and special purpose machines. The company's registered office is in Ahmedabad.

**28. Significant Accounting Policies:**

**(i) Basis of Preparation of Financial Statements:**

These financial statements have been prepared in accordance with the generally Accepted Accounting Principles in India under the historical cost convention on accrual basis. These financial statements have been prepared to comply in all material aspects with the accounting standards notified under section 133 and Companies (Accounts) Rules, 2014 and other relevant provisions of the Companies Act, 2013.

**(ii) Use of Estimates:**

The Preparation and Presentation of Financial Statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities and disclosures relating to the contingent liabilities as at the date of the Financial Statements and reported amounts of Revenues and expenses during the reporting period. Difference between the actual results and estimates is recognised in the period in which the results are know/materialised.

**(iii) Fixed Assets:**

Fixed Assets are stated at cost, less accumulated depreciation/amortisation. Costs include all expenses incurred to bring the assets to its present location and condition.

**(iv) Depreciation/ Amortisation:**

In current year, Depreciation on fixed assets is provided to the extent of depreciable amount on written down value method (WDV) at the rates and in the manner prescribed in Schedule II to the Companies Act, 2013 over their useful life.





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**(v) Foreign Currency Transactions:**

- a. All transactions in foreign currency are recorded at the rates of exchange prevailing on the dates when the relevant transactions take place.
- b. Monetary items in the form of Loans, Current Assets and Current Liabilities in foreign currency, outstanding at the close of the year, are converted in Indian currency at the appropriate rates of exchange prevailing on the date of the Balance Sheet. Resultant gain or loss is accounted during the year.

During the year Company has dealt in foreign exchange as under:-

Particulars	Foreign Currency	Indian Currency
<b>(i) <u>Purchases (Goods)</u></b>		
Purchases in US \$	2,81,109	2,01,70,609
Purchases in Euros	83,987	67,39,381
<b>(ii) <u>Sales (Goods)</u></b>		
Sales in US \$	59,482	43,19,714

**(vii) Inventories:**

**a. Finished Goods:**

At lower of manufacturing cost or Net realisable value.

**b. Raw Materials:**

At cost including transportation cost and levies. Imported raw materials are valued at cost including expenditure incurred to bring the raw materials to plant.

**c. Work in Progress:**

Stores are values at cost as verified by management on closing date.



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**(viii) Revenue Recognition:**

**a. Operating Income**

Revenue is recognised only when it can be reliably measured and it is reasonable to expect ultimate collection. Turnover includes sale of goods, sales tax, excise duty, adjustments for discounts (net), Value Added Tax (VAT).

**b. Interest Income**

Revenue is recognized on a time proportion basis taking into account the amount of deposit and a rate applicable.

**(ix) Borrowing Costs:**

Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalised as part of the cost of such assets. All other borrowing costs are charged to Profit & Loss account.

**(x) Provision for Current & Deferred Tax:**

Provision for current tax is made after taking into consideration benefits admissible under the provisions of the Income Tax Act, 1961. Deferred tax resulting from timing difference between taxable and accounting income is accounted for using the tax rates and laws that are enacted or substantively enacted as on the balance sheet date. Deferred tax asset is recognised and carried forward only to the extent that there is a virtual certainty that the asset will be realised in future.

Particulars	Amount (Current Year)	Amount (Previous Year)
Opening Balance of DTA/(DTL)	(2,25,079)	3,92,086
Add/Less: DTA/(DTL)	(10,23,146)	(6,17,165)
Closing Balance of DTA/(DTL)	(12,48,225)	(2,25,079)

**(xi) Provisions:**

Provisions involving substantial degree of estimation in measurement are recognised when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources.



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Nature of provision	Amount outstanding at the beginning of the year	Additions during the year	Deduction during the year	Amount outstanding at the end of year	Amount of any expected reimbursement
Provision for Audit Fees	1,00,000/-	1,00,000/-	1,00,000/-	1,00,000/-	N.A.
Provision for Expense	1,88,629/-	16,04,946/-	12,16,749/-	5,76,826/-	N.A.

**30. Auditor's Remuneration:**

Particulars	Amount (Rs.) FY 2019-20	Amount (Rs.) FY 2018-19
a) Audit fees	70,000	70,000
b) Tax Audit fees	30,000	30,000
c) Taxation matters	0	0
<b>TOTAL</b>	<b>1,00,000</b>	<b>1,00,000</b>

**31. Earnings per share:**

Particulars	Amount (Rs.) FY 2019-20	Amount (Rs.) FY 2018-19
Profit for the year	87,04,619	1,70,85,842
(less): Preference share dividend (Including dividend tax)	-	-
Amount attributable for equity share holders	87,04,619	1,70,85,842
Numbers of equity shares/Weighted average number of shares	27,815	27,815
<b>Earnings per share (basic) (Rs.)</b>	<b>313</b>	<b>614</b>

**32. Subsidy: No subsidy has been received**

**33. Preliminary expense:**

There were no Preliminary Expenses to be written off in the Company this year.

**34. AS 17 Segment Reporting:**

The company do not have more than one business/geographical segment, so segment wise reporting as per accounting standard 17 is not applicable to the company.



**ENERGY MISSION MACHINERIES (INDIA) PVT LTD**  
**87/1 OPP. PUSHPAK INDUSTRIES ESTATE, PHASE-I, GIDC, VATVA,**  
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**35. Related Party Disclosures:**

As per Accounting Standard 18, the disclosures of transactions with the related parties are given below:

- (i) List of related parties where control exists and related parties with whom transactions have taken place and relationships:

Sr. No.	Name of Related Parties	Relation
1	SATISHKUMAR KANJIBHAI PARMAR	Director
2	DINESHKUMAR SHANKARLAL CHAUDHARY	Director
3	SNEHAL NARENDRA MEHTA	Director
4	SANJAY SHANTUKUMAR KHANKAR	Director
5	ASHOKKUMAR RAMJIBHAI PANCHAL	Director
6	SUMANBEN MEHTA	Relative of Director
7	AMISHABEN PARMAR	Relative of Director
8	JAYSHREE BEN KHANKAR	Relative of Director
9	JIGNABEN CHAUDHARY	Relative of Director

- (ii) Transaction with related parties

Name of Related Party	Nature of Transaction	Amount Rs.
SATISHKUMAR KANJIBHAI PARMAR	Unsecured Loan Accepted	31,00,000/-
SATISHKUMAR KANJIBHAI PARMAR	Unsecured Loan Repaid	15,31,000/-
SATISHKUMAR KANJIBHAI PARMAR	Remuneration/Salary	18,00,000/-
SATISHKUMAR KANJIBHAI PARMAR	Factory Rent	9,60,000/-
DINESHKUMAR SHANKARLAL CHAUDHARY	Unsecured Loan Accepted	57,00,000/-
DINESHKUMAR SHANKARLAL CHAUDHARY	Unsecured Loan Repaid	58,45,000/-
DINESHKUMAR SHANKARLAL CHAUDHARY	Remuneration/Salary	18,00,000/-
SNEHAL NARENDRA MEHTA	Unsecured Loan Accepted	37,00,000/-
SNEHAL NARENDRA MEHTA	Unsecured Loan Repaid	32,12,644/-
SNEHAL NARENDRA MEHTA	Remuneration/Salary	18,00,000/-
SANJAY SHANTUKUMAR KHANKAR	Unsecured Loan Accepted	42,50,012/-
SANJAY SHANTUKUMAR KHANKAR	Unsecured Loan Repaid	45,27,320/-
SANJAY SHANTUKUMAR KHANKAR	Remuneration/Salary	18,00,000/-
SANJAY SHANTUKUMAR KHANKAR	Factory Rent	6,00,000/-
ASHOKKUMAR RAMJIBHAI PANCHAL	Unsecured Loan Accepted	23,00,000/-
ASHOKKUMAR RAMJIBHAI PANCHAL	Unsecured Loan Repaid	21,96,004/-
ASHOKKUMAR RAMJIBHAI PANCHAL	Remuneration/Salary	18,00,000/-
SUMANBEN MEHTA	Remuneration/Salary	4,20,000/-
AMISHABEN PARMAR	Remuneration/Salary	4,20,000/-
JAYSHREE BEN PANCHAL	Remuneration/Salary	4,20,000/-
JIGNABEN CHAUDHARY	Remuneration/Salary	4,20,000/-

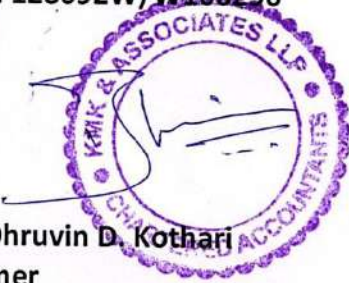


**ENERGY MISSION MACHINERIES (INDIA) PVT LTD**  
87/1 OPP. PUSHPAK INDUSTRIES ESTATE, PHASE-I, GIDC, VATVA,  
AHMEDABAD, GUJARAT – 382445  
CIN: U29100GJ2011PTC063696

**36. Previous year's figures:**

The previous year's figures have been reworked, regrouped, rearranged and reclassified wherever necessary. Amounts and other disclosures for the preceding year are included as an integral part of the current year financial statements and are to be read in relation to the amounts and other disclosures relating to the current year.

For KMK & Associates LLP  
Chartered Accountants  
FRN: 128692W/W100290



CA Dhruvin D. Kothari  
Partner  
Mem No.: 128100  
UDIN: 21128100AAAAAK5779

FOR AND ON BEHALF OF BOARD OF DIRECTORS  
ENERGY-MISSION MACHINERIES (INDIA) PVT LTD

ENERGY-MISSION MACHINERIES  
(INDIA) PRIVATE LIMITED

Satish K. Parmar  
Director  
DIN: 03297705

ENERGY-MISSION MACHINERIES  
(INDIA) PRIVATE LIMITED

Dinesh S. Chaudhary  
Director  
DIN: 03297711

DIRECTOR

Place: Ahmedabad  
Date: 30<sup>th</sup> December, 2020