

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

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

Assessment Year
2022-23

PAN	AAICP7951Q	Form Number	ITR-6
Name	PLS INSTRUMENTS PRIVATE LIMITED	e-Filing Acknowledgement Number	792085971071122
Address	C- 64 , GAMRI EXTENSION , NEW DELHI , 09-Delhi , 91-India , 110053		
Status	Private Company		
Filed u/s	139(1) Return filed on or before due date		
Current Year business loss, if any	1		0
Total Income			0
Book Profit under MAT, where applicable	2		3,33,126
Adjusted Total Income under AMT, where applicable	3		0
Net tax payable	4		51,968
Interest and Fee Payable	5		1,998
Total tax, interest and Fee payable	6		53,966
Taxes Paid	7		54,014
(+)Tax Payable /(-)Refundable (6-7)	8		(-) 50
Accreted Income as per section 115TD	9		0
Additional Tax payable u/s 115TD	10		0
Interest payable u/s 115TE	11		0
Additional Tax and interest payable	12		0
Tax and interest paid	13		0
(+)Tax Payable /(-)Refundable (12-13)	14		0

Income Tax Return submitted electronically on 07-Nov-2022 19:53:25 from IP address 122.161.51.242 and verified by having PAN on 07-Nov-2022 using generated through mode

System Generated

Barcode/QR Code



AAICP7951Q0679208597107112280CE688FDAF8A2D454CAE5412EE632955AF907BD

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

For PLS INSTRUMENTS PVT. LTD.

[Signature]
 Director

For PLS INSTRUMENTS PVT. LTD.

[Signature]
 Director

S INSTRUMENTS PRIVATE LIMITED

N: U52601DL2016PTC305237)

EGD OFFICE : C-64, GAMRI EXTENSION, DELHI - 110053

STATEMENT OF ASSESSABLE INCOME

ASSESSMENT YEAR 2021 - 2022

PAN/G.I.R. NO. AAICP7951Q

STATUS Pvt. Ltd. Co.

INCOME FROM BUSINESS:

Profit as per P & L A/C	333,126
Add: Depreciation as per Companies Act	357,934
Add: Amortisation of Preliminary Exp	4,473
	<u>695,533</u>
Less: Depreciation as per Income Tax Act	241,485
Less: Amortization of Preliminary Exp as per Income Tax Act	4,473
	<u>449,575</u>
Less: Brought Forwarded previous year losses	449,575
	<u>-</u>

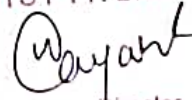
STATEMENT OF TAX :

Or Say -

Tax on Taxable Income	-
Add : Surcharge @10%	-
	<u>-</u>
Add : Ed Cess	-
	<u>-</u>
Total (A)	<u>-</u>
Tax under MAT @ 15% of Book Profit	49,969
Add : Surcharge @10%	-
	<u>49,969</u>
Add : Ed Cess	1,999
	<u>51,968</u>
Total (B)	<u>51,968</u>
Total Tax Payable (Maximun A or B)	51,968
Add : Interest U/s 234B & C	1,998
Tax & Interest Payable	53,966
Less : TDS / Advance Tax	36,614
Less : Self Assement Tax	17,400
Net Tax Refundable	<u>(48)</u>

: For PLS INSTRUMENT PVT. LTD. : For PLS INSTRUMENTS PVT. LTD.


 Director


 Director

S INSTRUMENTS PRIVATE LIMITED

N : U52601DL2016PTC305237)

REGD OFFICE : C-64, GAMRI EXTENSION, DELHI - 110053

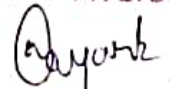
Calculation of deferred tax Assets/(Liability) as on 31.3.2022

	<u>31.03.2022</u>	<u>31.03.2021</u>
WDV as per Books	1,091,844	1,427,862
WDV as per Income tax	1,626,899	1,847,290
Timing Difference For Dep.	(535,055)	(419,428)
Deferred Tax Liability	(139,114)	(109,051)
Carried forward Losses & Unabsorbed Dep. as per IT	717,967	1,167,542
Deferred Tax Assets	186,671	303,561
Net Deferred Tax Assets/(Liability)	325,785	412,612
 Expenditure for the Year	 (86,827)	 327,241

: For PLS INSTRUMENTS PVT. LTD.


Director

: For PLS INSTRUMENTS PVT. LTD.


Director

S INSTRUMENTS PRIVATE LIMITED

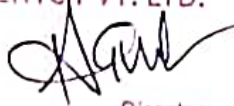
N: U52601DL2016PTC305237)

REGD OFFICE : C-64, GAMRI EXTENSION, DELHI - 110053

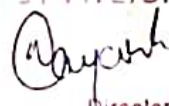
DEPRECIATION CHART AS PER INCOME TAX ACT FOR THE YEAR ENDED ON 31.03.2022

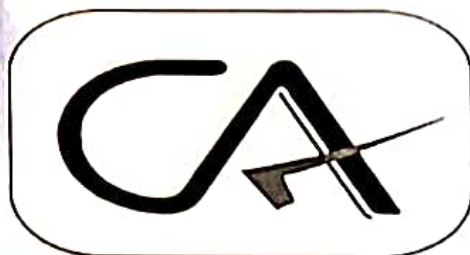
PARTICULARS	Rate	WDV as on	PURCHASE\ (SALE)		Value as on	Depreciation	WDV As on
		01.04.2021	Upto 30.09.21	After 30.09.21	31.03.2022	For the Year	31.03.2022
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Plant & Machinery	15%	175,675	-	-	175,675	26,351	149,324
Office Equipments	15%	187,365	21,094	-	208,459	31,269	177,190
Computer	40%	67,931	-	-	67,931	27,172	40,759
Furniture & Fixture	10%	1,129,615	-	-	1,129,615	112,962	1,016,653
Vehicle	15%	279,447	-	-	279,447	41,917	237,530
Softwares	25%	7,257	-	-	7,257	1,814	5,443
TOTAL		1,847,290	21,094	-	1,868,384	241,485	1,626,899

For PLS INSTRUMENTS PVT. LTD.


Director

For PLS INSTRUMENTS PVT. LTD.


Director



SUMIT GARG & CO.

Chartered Accountants

611, MSX Tower-II, Commercial Belt, Sec Alpha - I,
Greater Noida, Distt. Gautam Budh Nagar (U P)
Ph. 0120-4296996, sumitgargandco@gmail.com

To the Members of
PLS INSTRUMENTS PRIVATE LIMITED

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of **PLS INSTRUMENTS PRIVATE LIMITED** ("the Company") which comprise the Balance Sheet as at 31st March, 2022, the Statement of Profit & Loss for the year ended, and notes to the financial statements, including a summary of the 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 financial statements give the information required by the Companies Act, 2013 ("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 31st March, 2022, and its Profit 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.

Information other than the Financial Statements and Auditors Report Thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Board report, but does not include the financial statements and our Auditor's Report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.



Responsibilities of Management for the 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 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, the Board of Directors 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

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 skepticism 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.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- 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. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.



Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), as amended, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the annexure "A", a statement on the matters specified in paragraphs 3 and 4 of the order, to the extent applicable.
2. As required by Section 143(3) of the Act, we report that:
 - (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
 - (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - (c) The Balance Sheet and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
 - (d) In our opinion, the Financial Statements comply with the applicable 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 31st March, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2022 from being appointed as a director in terms of Section 164(2) of the Act.
 - (f) Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017.
 - (g) The provisions of Section 197 read with Schedule V of the Act are not applicable to the Company for the year ended March 31, 2022, since the Company is not a public company as defined in Section 2(71) of the Act. Accordingly, reporting under Section 197(16) is not applicable.
 - (h) 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; as such question of commenting on any material foreseeable losses thereon does not arise.
 - (iii) There was no amount which required to be transferred by the company to the Investor Education and protection Fund.



(iv)(a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either Individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries:

(iv)(b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either Individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries:

(iv)(c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

(v) The Company has not proposed or declared or paid any dividend during the year.

For SUMIT GARG & CO.

Chartered Accountants

FRN : 013240C



CA SUMIT GARG

Proprietor

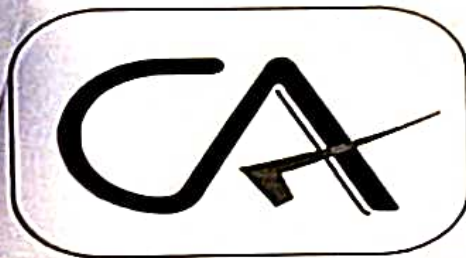
M NO. 402644

UDIN : 22402644AXCHEV3160



Place : New Delhi

Dated: 03.09.2022



SUMIT GARG & CO.

Chartered Accountants

611, MSX Tower-II, Commercial Belt, Sec Alpha - I,
Greater Noida, Distt. Gautam Budh Nagar (U P)
Ph. 0120-4296996, sumitgargandco@gmail.com

"Annexure A" to the Independent Auditors' Report

Referred to in paragraph 1 under the heading 'Report on Other Legal & Regulatory Requirement' of our report of even date to the financial statements of the Company for the year ended 31st March, 2022:

- (i) (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;
(B) The Company has maintained proper records showing full particulars of intangible assets;
(b) The major Property, Plant and Equipment of the company have been physically verified by the management at reasonable intervals during the year and no material discrepancies were noticed on such verification.
(c) According to the information and explanation given to us, the company does not own any immovable properties (other than properties where the company is the lessee and lease agreement are duly executed in favour of the lessee).
(d) The Company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year.
(e) According to the information and explanation given to us, no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder during the year.
- (ii) (a) The management has conducted physical verification of inventory at reasonable intervals during the year, in our opinion, the coverage and procedure of such verification by the management is appropriate. As informed to us, any discrepancies of 10% or more in the aggregate for each class of inventory were not noticed on such verification.
(b) The Company has not been sanctioned working capital limits in excess of five crore rupees (at any point of time during the year), in aggregate, from banks or financial institutions on the basis of security of current assets. Accordingly, the provisions of clause 3(ii) of the Order are not applicable.
- (iii) During the year, The Company has not made investments in, not provided any guarantee or security or not granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties. Accordingly, the provisions of clauses 3(iii) of the Order are not applicable.
- (iv) According to the information and explanation given to us, the company has no loans, investments, guarantees or security where provisions of section 185 and 186 of the Companies Act, 2013 are to be complied with.
- (v) The Company has not accepted any deposits or amounts which are deemed to be deposits under the directives of 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. Accordingly, the provisions of clause 3(v) of the Order are not applicable.
- (vi) To the best of our knowledge and belief, the Central Government has not specified maintenance of cost records under sub-section (1) of Section 148 of the Act, in respect of Company's products/ services. Accordingly, the provisions of clause 3(vi) of the Order are not applicable.



- (vii) (a) According to information and explanations given to us and on the basis of our examination of the books of account, and records, the Company is depositing undisputed statutory dues including Goods and Services Tax, 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, as applicable to the appropriate authorities. Further, no undisputed amounts payable in respect thereof were outstanding at the year-end for a period of more than six months from the date they became payable.
- (b) According to the information and explanation given to us, there are no statutory dues referred to in sub clause (a), outstanding on account of any dispute.
- (viii) According to the information and explanation given to us, company has no transactions, not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961);
- (ix) (a) According to the information and explanation given to us, the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender during the year;
- (b) According to the information and explanation given to us, the company is not declared wilful defaulter by any bank or financial institution or other lender;
- (c) According to the information and explanation given to us, the company has not availed / sanctioned any term loan during the year. Accordingly the provision of 3 (ix) (c) of the order is not applicable;
- (d) According to the information and explanation given to us, funds raised on short term basis have not been utilised for long term purposes;
- (e) According to the information and explanation given to us, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures;
- (f) According to the information and explanation given to us, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies;
- (x) (a) According to the information and explanation given to us, the Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year;
- (b) According to the information and explanation given to us, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year;
- (xi) (a) According to the information and explanation given to us, any fraud by the company or any fraud on the company has not been noticed or reported during the year;
- (b) According to the information and explanation given to us, no report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;
- (c) According to the information and explanation given to us, no whistle-blower complaints, received during the year by the company;
- (xii) According to the information and explanation given to us, the Company is not a Nidhi company, accordingly provisions of the Clause 3(xii) of the Order is not applicable to the company;
- (xiii) According to the information and explanations given to us, we are of the opinion that all transactions with related parties are in compliance with Section 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc., as required by the Accounting Standards and the Companies Act, 2013;
- (xiv) According to the information and explanations given to us, we are of the opinion that as per section 138 of the Companies Act, 2013, the turnover is not exceeds to two hundred crores or outstanding loans / borrowings from bank / financial institutions are also not exceeds to one hundred crores rupees at any time during the previous financial year, implementation of internal audit system. Accordingly the provision of clause 3 (xiv) is not applicable to the company;



- (xv) According to the information and explanations given to us, we are of the opinion that the company has not entered into any non-cash transactions with directors or persons connected with him and accordingly, the provisions of clause 3(xv) of the Order is not applicable;
- (xvi) According to the information and explanations given to us, we are of the opinion that the company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 and the company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India, accordingly the provisions of clause 3(xvi) of the Order are not applicable;
- (xvii) According to the information and explanations given to us and based on the audit procedures conducted we are of opinion that the company has not incurred any cash losses in the financial year and the immediately preceding financial year;
- (xviii) There has been no resignation of the statutory auditors during the year and accordingly, the provisions of clause 3(xviii) of the Order is not applicable;
- (xix) On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that company is incapable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date will get discharged by the company as and when they fall due.
- (xx) The provisions of Section 135 towards corporate social responsibility are not applicable on the company. Accordingly, the provisions of clause 3(xx) of the Order is not applicable;
- (xxi) The reporting under clause (xxi) is not applicable in respect of audit of standalone financial statements of the Company. Accordingly, no comment has been included in respect of said clause under this report.

For SUMIT GARG & CO.
Chartered Accountants
FRN : 013240C

CA SUMIT GARG
Proprietor
M NO. 402644
UDIN : 22402644AXCHEV3160



Place : New Delhi
Dated: 03.09.2022

BALANCE SHEET AS AT 31ST MARCH, 2022

(Amount in ₹)

PARTICULARS	NOTE NO.	AS AT 31.03.2022	AS AT 31.03.2021
I. EQUITY AND LIABILITIES			
(1) SHAREHOLDER'S FUNDS:			
(a) Share Capital	1	100,000	100,000
(b) Reserve and Surplus	2	(500,503)	(746,802)
Sub Total - Shareholders Fund		(400,503)	(646,802)
(2) NON - CURRENT LIABILITIES:			
(a) Long Term Borrowings	3	1,210,556	1,288,889
Sub Total - Current Liabilities		1,210,556	1,288,889
(3) CURRENT LIABILITIES:			
(a) Short Term Borrowings	4	8,992,340	9,389,091
(b) Trade Payables	5	659,358	830,398
(c) Other current liabilities	6	494,439	232,244
(d) Short term Provision	7	51,968	-
Sub Total - Current Liabilities		10,198,104	10,451,734
TOTAL - EQUITY AND LIABILITIES		11,008,157	11,093,821
II. ASSETS			
(1) NON-CURRENT ASSETS:			
(a) Property, Plant, Equipment and Intangible Assets			
(i) Property, Plant and Equipment	8	1,091,844	1,427,862
(ii) Intangible Assets	9	1,816	2,638
(b) Other Non Current Assets	10	-	4,473
(c) Deferred Tax Assets (Net)		325,785	412,612
Sub Total - Non Current Assets		1,419,445	1,847,585
(2) CURRENT ASSETS:			
(a) Inventories	11	5,435,940	6,125,023
(b) Trade Receivable	12	2,239,752	1,849,204
(c) Cash and Cash Equivalents	13	258,389	648,295
(d) Short-term Loans & Advances	14	1,473,876	499,742
(e) Other Current Assets	15	180,754	123,972
Sub Total - Current Assets		9,588,712	9,246,236
TOTAL - ASSETS		11,008,157	11,093,821

The Accompanying notes are an integral part of financial statements

As Per Our Report Of Even Date Attached.

For SUMIT GARG & CO.

Chartered Accountants

Place : New Delhi

Dated: 03.09.2022

CA SUMIT GARG

M NO. 402644

UDIN : 22402644AXCHE3160



For & On Behalf of Board of Directors

PLS INSTRUMENTS PRIVATE LIMITED

Mayank

Mayank Rawat

Director

(DIN : 07582754)

Puran Singh

Puran Singh Rawat

Director

(DIN : 07581017)

For PLS INSTRUMENTS PVT. LTD.

Mayank

Director

For PLS INSTRUMENTS PVT. LTD.

Mayank

Director

PLS INSTRUMENTS PRIVATE LIMITED

(CIN : U52601DL2016PTC305237)

REGD OFFICE : C-64, GAMRI EXTENSION, DELHI - 110053

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED ON 31.03.2022

(Amount in ₹)

PARTICULARS	NOTE NO.	For the Year Ended on 31.03.2022	31.03.2021
Revenue from Operation	16	13,724,664	5,061,518
Other Income	17	13,773	-
TOTAL INCOME (I+II)		13,738,437	5,061,518
EXPENSES			
(a) Cost of Material Consumed	18	9,176,400	2,810,428
(b) Employee benefits expense	19	2,047,529	1,561,861
(c) Financial Costs	20	874,246	908,369
(d) Depreciation and amortisation expense	21	362,407	326,699
(e) Other expenses	22	944,729	717,153
TOTAL EXPENSES		13,405,311	6,324,510
Profit/(Loss) before exceptional and extraordinary items & tax		333,126	(1,262,992)
Exceptional items		-	-
Profit / (Loss) before extraordinary items and tax		333,126	(1,262,992)
Extraordinary Items		-	-
Profit before tax (VII - VIII)		333,126	(1,262,992)
Tax expenses:			
(1) Current tax		51,968	-
(2) MAT Credit Entitlement		(51,968)	-
(3) Deferred tax Liability / (Assets)		86,827	(327,241)
Profit/(Loss) for the period (XI + XIV)		246,299	(935,751)
Earning Per Share			
Basic		24.63	(93.58)
Diluted		24.63	(93.58)

The Accompanying notes are an integral part of financial statements

As Per Our Report Of Even Date Attached.

For SUMIT GARG & CO.
Chartered AccountantsPlace : New Delhi
Dated: 03.09.2022CA SUMIT GARG
M NO. 402644

UDIN : 22402644AXCHEV3160

For & On Behalf of Board of Directors
PLS INSTRUMENTS PRIVATE LIMITED

Mayank Rawat
Director
(DIN : 07582754)

Puran Singh Rawat
Director
(DIN : 07581017)

For PLS INSTRUMENTS PVT. LTD.

Director

For PLS INSTRUMENTS PVT. LTD.

Director

PLS INSTRUMENTS PRIVATE LIMITED

(CIN : U52601DL2016PTC305237)

REGD OFFICE : C-64, GAMRI EXTENSION, DELHI - 110053

NOTES FORMING PART OF FINANCIAL STATEMENT**NOTE - 1 : SHARE CAPITAL**

(a) Details of Authorised, issued and paid-up share capital			(Amount in ₹)
PARTICULARS	AS AT 31.03.2022	AS AT 31.03.2021	
AUTHORISED SHARE CAPITAL			
(10,000 Equity shares (Previous Year 10,000) of Rs. 10 each)	100,000	100,000	
ISSUED, SUBSCRIBED & PAID UP CAPITAL			
(10,000 Equity shares (Previous Year 10,000) of Rs. 10 each) fully paid up in cash at par.	100,000	100,000	
SUBSCRIBED & FULLY PAID UP CAPITAL			
(10,000 Equity shares (Previous Year 10,000) of Rs. 10 each) fully paid up in cash at par.	100,000	100,000	

(b) Reconciliation of Number of Shares

PARTICULARS	AS AT 31.03.2022	AS AT 31.03.2021
Equity Shares :		
Balance as at the beginning of the year	10,000	10,000
Add : Shares Issued during the Year	-	-
Balance as at the end of the year	10,000	10,000

(c) Shareholding more than 5% of Shares in the company

PARTICULARS	AS AT 31.03.2022	% Shareholding	AS AT 31.03.2021	% Shareholding
Name of Share Holders				
1. Puran Singh Rawat	8,000	80.00%	8,000	80.00%
2. Mayank Rawat	2,000	20.00%	1,000	10.00%
3. Sonali Rawat	-	0.00%	1,000	10.00%
Total as at the end of the year	10,000	100.00%	10,000	100.00%

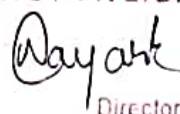
NOTE - 2 : RESERVE AND SURPLUS

PARTICULARS	AS AT 31.03.2022	AS AT 31.03.2021
Surplus / (deficit) in the statement of Profit & Loss		
Opening Balance	(746,802)	188,950
Profit / (Loss) for the Year	246,299	(935,751)
Closing Balance	(500,503)	(746,802)

: For PLS INSTRUMENTS PVT. LTD.


 Director

: For PLS INSTRUMENTS PVT. LTD.


 Director


PLS INSTRUMENTS PRIVATE LIMITED

(CIN : U52601DL2016PTC305237)

REGD OFFICE : C-64, GAMRI EXTENSION, DELHI - 110053

NOTES FORMING PART OF FINANCIAL STATEMENT**NOTE - 3 : LONG TERM BORROWINGS**

(Amount in ₹)

PARTICULARS	AS AT 31.03.2022	AS AT 31.03.2021
(a) MSME Loan (ICICI Bank)	1,288,889	1,600,000
Less : Current Maturity	(533,333)	(311,111)
(b) Unsecured Loan from Directors	455,000	-
	<u>1,210,556</u>	<u>1,288,889</u>

NOTE - 4 : SHORT TERM BORROWINGS

(a) Cash Credit Limit (ICICI)	8,459,007	9,077,980
(b) Current Maturity of ICICI Loan	533,333	311,111
	<u>8,992,340</u>	<u>9,389,091</u>

NOTE - 5 : TRADE PAYABLES

(a) Trade Payable for Goods & Services [for aging refer note no 23 (18)]	659,358	830,398
	<u>659,358</u>	<u>830,398</u>

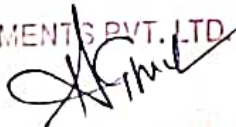
NOTE - 6 : OTHER CURRENT LIABILITIES

(a) Advances from Customers	125,182	72,732
(b) Statutory Remittances	174,532	10,004
(c) Salary Payable	125,225	119,508
(d) Audit Fees Payable	30,000	30,000
(e) Director Remuneration Payable	39,500	-
	<u>494,439</u>	<u>232,244</u>

NOTE - 7 : SHORT TERM PROVISIONS

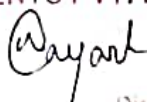
(a) Provision for Income Tax	51,968	-
	<u>51,968</u>	<u>-</u>

: For PLS INSTRUMENTS PVT. LTD.



Director

: For PLS INSTRUMENTS PVT. LTD.



Director



PLS INSTRUMENTS PRIVATE LIMITED
(CIN : U52601DL2016PTC305237)
REGD OFFICE : C-64, GAMRI EXTENSION, DELHI - 110053

NOTES FORMING PART OF FINANCIAL STATEMENT

NOTE : 8 FIXED ASSETS (TANGIBLE ASSETS)

PARTICULARS	Useful Life	GROSS BLOCK				DEPRECIATION			NET BLOCK	
		As on 01.04.21	Addition	Sold / Disposed	As on 31.03.22	As on 01.04.21	For The Year	As on 31.03.22	As on 31.03.22	As on 31.03.21
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Plant & Machinery	15 Years	264,000	-	-	264,000	94,187	26,591	120,778	143,222	169,813
Office Equipments	5 Years	282,670	21,094	-	303,764	191,674	35,434	227,108	76,656	90,996
Computer	3 Years	117,453	-	-	117,453	47,041	41,254	88,295	29,158	70,412
Furniture & Fixtures	10 Years	1,324,982	-	-	1,324,982	392,829	219,056	611,885	713,097	932,153
Vehicle	8 Years	491,928	-	-	491,928	327,440	34,777	362,217	129,711	164,488
TOTAL		2,481,033	21,094	-	2,502,127	1,053,171	357,112	1,410,283	1,091,844	1,427,862
Previous year figure		1,804,323	676,710	-	2,481,033	732,928	320,243	1,053,171	1,427,862	1,071,395

: For PLS INSTRUMENTS PVT. LTD.

[Signature]
Director

: For PLS INSTRUMENTS PVT. LTD.

[Signature]
Director



PLS INSTRUMENTS PRIVATE LIMITED

(CIN : US2601DL2016PTC305237)

REGD OFFICE : C-64, GAMRI EXTENSION, DELHI - 110053

NOTES FORMING PART OF FINANCIAL STATEMENT

NOTE : 9 FIXED ASSETS (CAPITAL WORK-IN-PROGRESS)

PARTICULARS	Useful Life	GROSS BLOCK				DEPRECIATION			NET BLOCK	
		As on	Addition	Sold /	As on	As on	For The	As on	As on	As on
		01.04.21		Disposed	31.03.22	01.04.21	Year	31.03.22	31.03.22	31.03.21
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Capital WIP		-	-	-	-	-	-	-	-	-
TOTAL		-	-	-	-	-	-	-	-	-
Previous year figure		231,162	-	231,162	-	-	-	-	-	231,162

PLS INSTRUMENTS PRIVATE LIMITED

(CIN : US2601DL2016PTC305237)

REGD OFFICE : C-64, GAMRI EXTENSION, DELHI - 110053

NOTES FORMING PART OF FINANCIAL STATEMENT

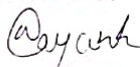
NOTE : 9 FIXED ASSETS (INTANGIBLE ASSETS)

PARTICULARS	Useful Life	GROSS BLOCK				DEPRECIATION			NET BLOCK	
		As on	Addition	Sold /	As on	As on	For The	As on	As on	As on
		01.04.21		Disposed	31.03.22	01.04.21	Year	31.03.22	31.03.22	31.03.21
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Softwares	3 Years	17,203	-	-	17,203	14,565	822	15,387	1,816	2,638
TOTAL		17,203	-	-	17,203	14,565	822	15,387	1,816	2,638
Previous year figure		17,203	-	-	17,203	12,582	1,983	14,565	2,638	4,621

For PLS INSTRUMENTS PVT. LTD.


 Director

For PLS INSTRUMENTS PVT. LTD.


 Director


PLS INSTRUMENTS PRIVATE LIMITED

(CIN : U52601DL2016PTC305237)

REGD OFFICE : C-64, GAMRI EXTENSION, DELHI - 110053

NOTES FORMING PART OF FINANCIAL STATEMENT**NOTE - 10 : OTHER NON CURRENT ASSETS**

(Amount in ₹)

PARTICULARS	AS AT 31.03.2022	AS AT 31.03.2021
(a) Unamortized Expenses		
(i) Preliminary & Pre-operative Expenses to the extent not W/off	-	4,473
	<u>-</u>	<u>4,473</u>

NOTE - 11 : INVENTORIES

(a) Raw Material	5,435,940	6,125,023
(b) Work in Progress	-	-
	<u>5,435,940</u>	<u>6,125,023</u>

NOTE - 12 : TRADE RECEIVABLES

Unsecured and Considered Good

[for aging refer note no 23 (19)]

2,239,752	1,849,204
<u>2,239,752</u>	<u>1,849,204</u>

NOTE - 13 : CASH & CASH EQUIVALENTS

(a) Cash in Hand	220,303	636,002
(b) Balance with Scheduled Bank in Current Account	38,086	12,293
	<u>258,389</u>	<u>648,295</u>

NOTE - 14 : SHORT TERM LOANS & ADVANCES

(a) Advance to Staff	53,525	85,000
(b) Advances to Suppliers	1,420,351	414,742
	<u>1,473,876</u>	<u>499,742</u>

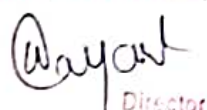
NOTE - 15 : OTHER CURRENT ASSETS

(a) Advance Income Tax / TDS	36,614	4,470
(b) GST (ITC)	41,993	57,677
(c) Income Tax Refundable	-	13,474
(d) MAT Credit Entitlement	51,968	-
(e) Prepaid Insurance	29,175	27,247
(f) Security Deposits	21,004	21,004
	<u>180,754</u>	<u>123,972</u>

For PLS INSTRUMENTS PVT. LTD.


 Director

For PLS INSTRUMENTS PVT. LTD.


 Director


PLS INSTRUMENTS PRIVATE LIMITED

(CIN : U52601DL2016PTC305237)

REGD OFFICE : C-64, GAMRI EXTENSION, DELHI - 110053

NOTES FORMING PART OF FINANCIAL STATEMENT**NOTE - 16 : REVENUE FROM OPERATION**

(Amount in ₹)

PARTICULARS**For the Year Ended on****31.03.2022****31.03.2021**

Sale of Goods	13,244,701	4,664,106
Service Charges Receipts	479,963	397,412
	<u>13,724,664</u>	<u>5,061,518</u>

NOTE - 17 : REVENUE FROM OPERATION

Foreign Exchange Fluctuations	11,977	-
Interest on IT Refund	1,796	-
	<u>13,773</u>	<u>-</u>

NOTE - 18 : COST OF MATERIAL CONSUMED

Opening Stock of Material	6,125,023	6,007,648
Add : Purchases during the Year	6,367,958	2,182,454
Add : Custom Duty	845,741	227,762
Less : Closing Stock of Material	5,435,940	6,125,023
	<u>7,902,781</u>	<u>2,292,841</u>

DIRECT EXPENSES

Freight & Cartage	611,765	14,880
Job Work Charges	495,676	413,538
Electricity Charges	83,643	78,547
Custom Clearing Charges	82,536	10,622
	<u>9,176,400</u>	<u>2,810,428</u>

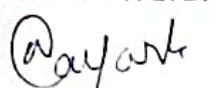
NOTE - 19 : EMPLOYEES BENEFIT EXPENSES

Salary to Staff	1,394,136	1,062,924
Director Remuneration	600,000	480,000
Staffwelfare Exp	53,393	18,937
	<u>2,047,529</u>	<u>1,561,861</u>

: For PLS INSTRUMENTS PVT. LTD.


 Director

: For PLS INSTRUMENTS PVT. LTD.


 Director


PLS INSTRUMENTS PRIVATE LIMITED

(CIN : U52601DL2016PTC305237)

REGD OFFICE : C-64, GAMRI EXTENSION, DELHI - 110053

NOTES FORMING PART OF FINANCIAL STATEMENT**NOTE - 20 : FINANCIAL COSTS**

(Amount in ₹)

PARTICULARS

For the Year Ended on

31.03.2022

31.03.2021

Bank Charges	98,099	72,251
Bank Interest	774,339	833,391
Interest (Other)	1,808	2,727

874,246**908,369****NOTE - 21 : DEPRECIATION AND AMORTISATION EXPENSES**

Depreciation on Tangable Assets	357,934	322,226
Preliminary Exp W/Off	4,473	4,473

362,407**326,699****NOTE - 22 : OTHER EXPENSES**

Auditor Remuneration	30,000	30,000
Legal & Professional Charges	218,640	108,000
Consumable Goods	150,331	42,257
Printing & Stationery	3,047	1,316
Business Promotion Exp	56,609	180,356
Postage & Courier Charges	8,235	-
Insurance Charges	35,972	38,150
Computer Running & Maintenance	600	10,400
Travelling & Conveyance	89,315	-
Foreign Exchange Fluctuations	-	28,830
Office Repair & Maintenance	97,967	52,873
Vehicle Running & Maintenance	218,171	87,392
Telephone & Internet Charges	32,759	27,221
Rebate & Discount	-	109,366
Misc Exp	3,084	992

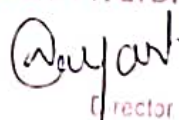
944,729**717,153**

For PLS INSTRUMENTS PVT. LTD.



Director

For PLS INSTRUMENTS PVT. LTD.



Director



PLS INSTRUMENTS PRIVATE LIMITED

(CIN : U52601DL2016PTC305237)

REGD OFFICE : C-64, GAMRI EXTENSION, DELHI - 110053

FACTORY OFFICE : H - 20, SITE - 5, KASNA INDUSTRIAL AREA, GREATER NOIDA - 201308

Ph No. : 9810075064

Email : plsasia@rediffmail.com

Website : www.plsasla.com

NOTE : 23 NOTES FORMING PART OF FINANCIAL STATEMENT

NOTE - 1 : CORPORATE INFORMATION

The Company PLS Instruments Private Limited is incorporated as private limited company with the registrar of companies (NCT of Uttar Pradesh). The Company is primarily engaged in the business of manufacturing and trading of Light & Music Equipments and related job work services.

The day to day affairs of the company are looked into by the managerial personnel acting under the supervision of board of directors.

NOTE - 2 : SIGNIFICANT ACCOUNTING POLICIES

1 Basis of Accounting and Preparation of Financial Statements

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India to comply with the Accounting Standards notified under the Companies (Accounting Standards) Rules, 2006 (as amended) and the relevant provisions of the Companies Act, 1956. The financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

2 Use of estimates

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

3 Fixed Assets

Fixed assets are stated at cost, net of modvat, less depreciation. Interest on borrowing attributable till commencement of commercial production is capitalised.

4 Depreciation and amortisation

Depreciation, on fixed assets, has been provided in the accounts at the method specified in the Companies Act, 2013, based on Life of the Assets. Depreciation on additions is calculated pro rata from the date of acquisition / put to use.

5 Valuation of Inventories

Inventories are valued at the lower of cost (on FIFO basis) and net realisable value

6 Cash and Cash Equivalents

Cash comprises cash in hand and Fixed deposits with banks (kept as margin / security). Cash equivalents are short-term balances, highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

7 Revenue recognition

Sales are recognised, net of returns and trade discounts, exclude sales tax and value added tax, freight etc. Sales are accounted when sales of goods are delivered of goods to the customer. Service receipts are accounted for on accrual basis.

For PLS INSTRUMENTS PVT. LTD.

Director

For PLS INSTRUMENTS PVT. LTD.

Director



8 **Borrowing Costs**

Borrowing cost including interest cost, amortization of ancillary cost and cost incurred in connection with the borrowing of funds allocated to and utilized for qualifying assets, pertaining to the period from commencement of activities related to construction/acquisition of the qualifying asset upto the date of capitalization of such asset is added to the cost of the assets. A qualifying asset is one that necessarily take substantial period of time to get ready for its intended use. All other borrowing costs are charged to Statement of Profit and Loss.

9 **Taxes on Income**

(a) **Current tax**

The current charge for income tax is calculated in accordance with relevant tax calculations applicable to the company considering various allowances and benefits available to the company under the provisions of Income Tax Act, 1961.

(b) **Deferred Tax**

Deferred tax is recognized, on timing differences, being the difference between the taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent periods. It is calculated using the applicable tax rates and tax laws that have been enacted or substantially enacted as on the balance sheet date. Deferred tax assets which arises mainly on account of unabsorbed losses or unabsorbed depreciation are recognized and carried forward only to the extent that there is virtual certainty supported by convincing evidence that sufficient future taxable income will be available against which such deferred tax assets can be realized.

10 **Earning per Share**

Basic earning per share is computed by dividing the profit/(loss) after tax by the weighted average number of equity shares outstanding during the year. There is no Dilutive potential equity shares.

11 **Provisions and contingent liabilities**

The company recognizes a provision when there is a present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimates can be made of the amount of the obligation. A disclosure for a contingent liability is made where there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources.

12 **Auditors Remuneration**

Auditors Remuneration - Statutory Audit Rs. 30,000/- (Previous Year Rs. 30,000/-)

13 **Foreign Currency Transactions**

There is no Foreign exchange earning or outgo during the year.

14 **Outstanding balances are subject to confirmation.**

In the opinion of the Board of Directors and to the best of their knowledge and belief the value on realisation of current assets in the ordinary course of business will not be less than the amount at which they are stated in the balance sheet.

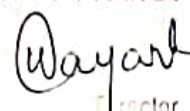
15 **Amortization of Expenses**

Preliminary & share issue expenses will be amortized over a period of five years in equal installments.

: For PLS INSTRUMENTS PVT. LTD.


Director

: For PLS INSTRUMENTS PVT. LTD.


Director



16 Earning per Share

Sl No.	Particulars	Amount Current Year	Amount Previous Year
(i)	Profit for basic and diluted earning per share (Loss)/Profit for the period (for basis) (a) (Loss)/Profit (for diluted) (b)	246,299 246,299	(935,751) (935,751)
(ii)	Weighted average number of equity shares (Face value of Rs 10/- per share) For Basic earning per share (c) (Nos) For Diluted earnings per share (d) (Nos)	10,000 10,000	10,000 10,000
(iii)	Earnings per share (Weighted Average) (Face value of Rs 10/- per share) Basic (a/c) (Nos) Diluted (b/d) (Nos)	24.63 24.63	(93.58) (93.58)

17 Related Party Disclosures: As per Accounting Standard 18, the disclosures of transactions with related parties are as :

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

Sl No.	Name of Related Party	Relationship
1	Puran Singh Rawat	Director (Key Management Personnel)
2	Mayank Rawat	Director (Key Management Personnel)
3	Sonali Rawat	Director (Key Management Personnel)
4	Delhi Light & Music Centre	Associated Concern

(ii) Transactions during the year with related parties

Sl No.	Nature of Transaction (Excluding reimbursements)	Amount Current Year	Amount Previous Year
1	Unsecured Loan taken/(repaid) from Directors	Rs. 4.55 Lacs	Rs. (-) 0.20 Lacs
2	Sale of Goods & Services (Associated Persons)	Rs. 19.29 Lacs	Nil
3	Purchase of Goods (Associated Persons)	Rs. 16.75 Lacs	Rs. 20.37 Lacs
4	Director Remuneration to KMP	Rs. 6.00 Lacs	Rs. 4.80 Lacs

(iii) Balance outstanding as on 31.03.2022

Sl No.	Nature of Transaction (Excluding reimbursements)	Amount Current Year	Amount Previous Year
1	Long Term Borrowings (KMP)	Rs. 4.55 Lacs	Nil
2	Sundry Debtors (Associated Persons)	Rs. 0.75 Lacs	Rs. 1.51 Lacs
2	Salary Payable (KMP)	Rs. 0.40 Lacs	Nil

18 Ageing of Trade Payables as on 31.03.2022 (Note - 5) (Amount in ₹)

Sl No.	Outstanding for following periods from due date of payment	MSME	Others	Disputed Dues (MSME)	Disputed Dues (Others)
1	Less than 1 Year	-	636,595	-	-
2	1 - 2 Years	-	6,423	-	-
3	2 - 3 Years	-	16,340	-	-
4	More than 3 Years	-	-	-	-
	Total	-	659,358	-	-

For PLS II

PLS IVT. LTD.

For PLS INSTRUMENTS PVT. LTD.

[Signature]
Director

[Signature]
Director



Sl No.	Outstanding for following periods from due date of payment	Undisputed Trade Receivable		Disputed Trade Receivable	
		Considered Good	Considered doubtful	Considered Good	Considered doubtful
1	Less than 6 Months	1,939,613	-	-	-
2	6 Months - 1 Year	50,000	-	-	-
3	1 - 2 Years	174,854	-	-	-
4	2 - 3 Years	75,285	-	-	-
5	More than 3 Years	-	-	-	-
	Total	2,239,752	-	-	-

NOTE : 24 ADDITIONAL REGULATORY INFORMATION : TO THE NOTIFICATION DATED 24TH MARCH 2021, BY MINISTRY OF CORPORATE AFFAIRS

- i. **Title deeds/Assignment Deeds/Govt.Orders of Immovable Property not held in name of the Company :** As on the date of financial statements, the company have not own any immovable property in its name, Hence the above disclosure as specified in the notification no. GSR 207 (e) dated 24th March 2021 to Companies Act 2013 is not applicable to the company.
- ii. **Revaluation of Property, Plant and Equipment:** No revaluation of property, plant and equipments during the year. Hence the additional disclosure as specified in the notification no.GSR 207 (e) dated 24th March 2021 to companies Act 2013 is not applicable to the company.
- iii. **Loans and Advances to Directors, KMPs, & Related Parties :** No loan and advances given to Directors, KMPs and Related parties during the year. Hence the additional disclosure as specified in the notification no.GSR 207 (e) dated 24th March 2021 to companies Act 2013 is not applicable to the company.
- iv. **Capital - Work - In - Progress (CWIP) :** No capital work-in-progress during the year or date of financial statement. Hence the additional disclosure as specified in the notification no.GSR 207 (e) dated 24th March 2021 to companies Act 2013 is not applicable to the company.
- v. **Intangible Assets under Development :** No intangible assets under development during the year or date of financial statement. Hence the additional disclosure as specified in the notification no.GSR 207 (e) dated 24th March 2021 to companies Act 2013 is not applicable to the company.
- vi. **Details of benami Properties:** There are no benami properties held by the company as on date of financials . Hence the additional disclosure as specified in the notification no.GSR 207 (e) dated 24th March 2021 to companies Act 2013 is not applicable to the company.
- vii. **Willful Defaulter:** As on date of financials or during the previous years , the company has not defaulted in any of its repayment to any Banks or Financial Institutions. Hence the additional disclosure as specified in the notification no.GSR 207 (e) dated 24th March 2021 to companies Act 2013 is not applicable to the company.
- viii. **Relationship with Struck off Companies:** As on date of financials or during the previous years, the company has not transaction / balance outstanding / relationship with Stuck Off Companies. Hence the additional disclosure as specified in the notification no.GSR 207 (e) dated 24th March 2021 to companies Act 2013 is not applicable to the company.

For PLS INSTRUMENTS PVT. LTD. For PLS INSTRUMENTS PVT. LTD.

[Signature]
Director

[Signature]
Director



- ix **Registration of charges or satisfaction with Registrar of Companies (ROC):** The Company has availed credit exposure (Drop Line Overdraft) from ICICI Bank of Rs. 100.00 Lacs vide sanction letter dated 24th December 2019. As per the information available at public portal, a Charge of Rs. 100.00 Lacs is registered in favour of Oriental Bank of Commerce vide Charge ID 100222653 dated 28th August 2018. However during the year, the Company has not enjoy any facility from Oriental Bank of Commerce (Now Punjab National Bank). Charge of ICICI Bank is not registered with Registrar of Companies (ROC).

Further The Company has also availed Additional Capital Exposure from ICICI Bank of Rs. 16.00 Lacs during the FY 2020-21. Charge for this facility is also not registered.

- x **Compliance with number of layers of companies:** As on date of financials or during the previous years, the company has no subsidiary / holding company. Hence the additional disclosure as specified in the notification no.GSR 207 (e) dated 24th March 2021 to companies Act 2013 is not applicable to the company.

- xi **Compliance with approved scheme(s) of Arrangements:** As on date of financials or during the previous years, the company has no any scheme of Arrangement approved by the competent authority in terms of section 230 to 237 of The Companies Act, 2013. Hence the additional disclosure as specified in the notification no.GSR 207 (e) dated 24th March 2021 to companies Act 2013 is not applicable to the company.

- xii **Utilisation of Borrowed funds and share premium:**

- 1) The company has not advanced or loaned or invested any funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(is), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall (i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or (ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

- 2) The company has not received any fund from any person(s) or entity(is), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the company shall (i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or (ii) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

Hence both the above additional disclosure as specified in the notification no.GSR 207 (e) dated 24th March 2021 to companies Act 2013 are not applicable to the company.

(xiii) Analytical Ratios

RATIO		As at	As at	Variati on	Reason for Variation
		31.03.2022	31.03.2021		
Current Ratio (A/B)		0.94	0.88	6.28%	No Major Variance
Total Current Assets	A	9,588,712	9,246,236		
Total Current Liabilities	B	10,198,104	10,451,734		
Debt - Equity Ratio (C/D)		-14.01	-10.05	39%	Due to improvement of profitability during FY 2021- 2022
Total Borrowings (Short & Long)	C	10,202,895	10,677,980		
Shareholder Funds		(400,503)	(646,802)		
Less : Intangible Assets		(1,816)	(2,638)		
Less : Deferred Tax Assets (Net)		(325,785)	(412,612)		
Net Tangible Equity	D	(728,104)	(1,062,052)		
Debt Service Coverage Ratio (E/F)		1.13	-0.40	-382%	Due to improvement of Payment of Loans during FY 2021-2022
Profit before Tax		333,126	(1,262,992)		
Depreciation and amortisation Expenses		362,407	326,699		
Interest on Long Term Borrowings		774,339	833,391		
Less : Current Income Tax		(51,968)	-		
Earning Available for Debt Services	E	1,417,904	(102,902)		
Interest + Principal Repayment	F	1,249,424	255,480		

For PLS INSTRUMENTS PVT. LTD.

[Signature]
Director

For PLS INSTRUMENTS PVT. LTD.

[Signature]
Director



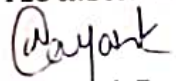
Return on Equity Ratio (G/H)		-0.61	1.45	-143%	Due to improvement of profitability
Net Profit after Tax	G	246,299	(935,751)		
Share Holders Funds	H	(400,503)	(646,802)		
Inventory Turnover Ratio (I/J)		1.59	0.46	243%	Increase in Revenue and inventory maintained
Cost of Goods Sold	I	9,176,400	2,810,428		
Average Inventory	J	5,780,482	6,066,335		
Trade Receivable Turnover Ratio (K/L)		6.72	2.07	224%	Increase in Total Income
Total Income	K	13,738,437	5,061,518		
Average Trade Receivable	L	2,044,478	2,441,836		
Trade Payable Turnover Ratio (M/N)		12.32	2.04	505%	Increase in Total Income
Cost of Goods Sold	M	9,176,400	2,810,428		
Average Trade Payable	N	744,878	1,380,369		
Net Capital Turnover Ratio (O/P)		-34.30	-7.83	338%	Increase in Total Income
Total Income	O	13,738,437	5,061,518		
Share Holders Funds	P	(400,503)	(646,802)		
Net Profit Ratio (Q/R)		0.02	-0.18	-110%	Increase in Total Income & Profit
Net Profit after Tax	Q	246,299	(935,751)		
Total Income	R	13,738,437	5,061,518		
Return on Capital Employed Ratio (S/T)		1.37	-0.67	-304%	Improvement in profitability
Net Profit before Interest and Tax	S	1,107,465	(429,601)		
Share Holders Funds		(400,503)	(646,802)		
Non-Current Liabilities		1,210,556	1,288,889		
Total Capital Employed	T	810,053	642,087		
Return on Investment Ratio (U/V)		0.02	-0.08	-127%	Improvement in profitability
Net Profit after Tax	Q	246,299	(935,751)		
Total Assets	R	11,008,157	11,093,821		

(xiv) Previous year figure

Figures of previous period have been regrouped wherever necessary and rounded off to the nearest rupee.

Place : New Delhi
Dated: 03.09.2022

For & On Behalf of Board of Directors
PLS INSTRUMENTS PRIVATE LIMITED

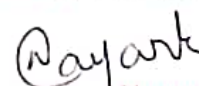

Mayank Rawat
Director
(DIN : 07582754)


Puran Singh Rawat
Director
(DIN : 07581017)

For PLS INSTRUMENTS PVT. LTD.


Director

For PLS INSTRUMENTS PVT. LTD.


Director

