



MOONKA & CO

Chartered Accountants

INDEPENDENT AUDITOR'S REPORT

TO THE PARTNERS OF

SIGMA HTS LLP

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statement of **SIGMA HTS LLP** ("the LLP"), which comprise of the Statement of Assets & Liability for the year ended as at 31st March, 2023 and a summary of significant accounting policies and other explanatory information.

PARTNER 'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Partners are responsible for the matters stated in the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the LLP in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the LLP 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.

AUDITOR'S RESPONSIBILITY

Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

We conducted our audit in accordance with the Standards on Auditing issued by ICAI. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the LLP's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the LLP has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the partners, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.



OPINION

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- a) In the case of the Balance Sheet, of the state of affairs of the LLP as at March 31, 2023; and
- b) In the case of the statement of profit and loss, of the profit for the year ended on that date.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

- 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 accounts as required by law have been kept by the LLP, so far as it appears from our examination of those books.
- c) The statements of Assets & Liability dealt with by this Report are in agreement with the books of account.
- d) In our opinion, the statements of Assets & Liability dealt with by this Report comply with the Accounting Standards to the extent applicable.

For Moonka & Co.
Chartered Accountants
(FRN-023871C)

Kanika

Kanika Moonka
Proprietor
Membership No. 418527
UDIN- 23418527B6VX071346



Place : Jamshedpur
Dated: 26.05.2023

SIGMA HTS LLP - AAF 9444
Balance Sheet as at 31st March, 2023

Rs in Lakh			
Particulars	Note No.	As at 31st Mar, 2023	As at 31st Mar, 2022
I. CONTRIBUTION AND LIABILITIES			
(1) Partners's Funds			
(a) Contribution	2	1,025.50	834.50
(b) Current Capital Account	3	2,205.22	1,736.83
(c) Reserves & Surplus	4	409.22	373.02
(2) Non -Current Liabilities			
(a) Long Term Borrowings	5	1,960.31	1,345.40
(3) Current Liabilities			
(a) Short Term Borrowings	6	808.83	778.43
(b) Other Current Liability	7a	24.07	45.13
(c) Trade Payables	7b	670.02	562.49
(d) Short Term Provisions		15.88	205.70
TOTAL		7,119.06	5,881.50
II. APPLICATION OF FUNDS			
(1) Non-Current Assets			
(a) Fixed Assets	8	5,094.47	3,488.52
(b) Long-Term Loans and Advances	9	0.78	0.66
(2) Current Assets			
(a) Inventories	10	981.64	660.78
(b) Trade Receivables	11	404.69	287.55
(c) Short-Term Loans and Advances	12	598.84	685.49
(d) Current Investment	13	-	292.52
(e) Cash and Cash Equivalents	14	38.66	465.98
TOTAL		7,119.06	5,881.50

See accompanying notes to the financial statements 1

In Terms of Our Annexed Report of Even Date attached
For Moonka & Co.
FRN - 023871C
Chartered Accountants

Kanika Moonka
Proprietor
Membership No.418527



For and on behalf of
Sigma HTS LLP

Rajeev Singh Dugal
Partner
DIN 00052037

Kawaljeet Kaur Dugal
Partner
DIN 00052100

Place : Jamshedpur
Dated: 26.05.2023

SIGMA HTS LLP - AAF 9444
Statement of Income and Expenditure as at 31st March, 2023

			Rs in Lakh
Particulars	Note No.	Year Ended 31st Mar, 2023	Year Ended 31st Mar, 2022
INCOME			
I. Revenue from Operations	15	6,105.84	6,393.45
II. Other Incomes	16	36.47	29.76
III. Total Revenue (I + II)		6,142.31	6,423.21
IV. EXPENDITURE			
Cost of Material Consumed	17	2,832.35	3,097.50
Employee Benefit Expenses	18	278.95	205.24
Finance Cost	19	230.35	182.76
Depreciation	8	1,145.71	915.41
Other Expenses	20	1,600.21	1,438.84
Total Expenses		6,087.56	5,839.75
V. Profit before Tax (III - IV)		54.75	583.47
VI. Provision for taxation		15.88	205.70
VII. Profit/ (Loss) for the Period (V - VI)		38.87	377.77

The Schedules referred to above and notes to accounts form an integral part of the Income and Expenditure account. 1

For Moonka & Co.
FRN - 023871C
Chartered Accountants

Kanika
Kanika Moonka
Proprietor
Membership No.418527



For and on behalf of
Sigma HTS LLP

RSD
Rajeev Singh Dugal
Partner
DIN 00052037

KKD
Kawaljeet Kaur Dugal
Partner
DIN 00052100

Place : Jamshedpur
Dated: 26.05.2023

SIGMA HTS LLP - AAF 9444
Notes forming the part of the Financial Statement

Note 1

1.1 LLP Overview

Sigma HTS LLP is a Limited Liability Partnership, Registered under the Liability Partnership Act, 2008. The LLP was incorporated on 15th March, 2016. The LLP is primarily engaged in carrying out Heat Treatment activities.

1.2 Basis of preparation of financial statements

The financial statements have been prepared and presented under the historical cost convention on the accrual basis of accounting following generally accepted accounting principles in India (GAAP) and comply with the Accounting Standards issued by the Institute of Chartered Accountants of India and the relevant provisions of the LLP Act 2008, to the extent applicable. The financial statements are presented in Indian rupees.

1.3 Fixed assets

Fixed assets are carried at cost of acquisition or construction. The cost of fixed assets comprises of purchase price and all other attributable costs of bringing the assets to working condition for intended use.

1.4 Depreciation/ Amortisation

Depreciation/Amortisation on fixed assets other than Land has been provided on Written Down Value Method at the rates specified in the Income Tax Act, 1961.

1.5 Inventory

Stock of Raw Materials and Consumable Items are carried at Cost (computed on a FIFO basis) or Net Realisable Value, Whichever is Lower

1.6 Revenue recognition

Income and expenditure are accounted for on accrual basis, wherever ascertainable.

1.7 Taxation

Current Tax is measured at the amount expected to be paid to the tax authorities, using the applicable tax rates and tax laws.

1.8 Contingent Liabilities:

Contingent liability is a possible obligation that arises from past events and the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the enterprise, or is a present obligation that arises from past events but is not recognised because either it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation, or a reliable estimate of the amount of the obligation cannot be made.

SIGMA HTS LLP

SIGMA HTS LLP

R.P.D.

[Signature]
Partner

[Signature]
Partner



SIGMA HTS LLP - AAF 9444
Notes forming the part of the Financial Statement

Particulars	As at 31st Mar, 2023 (Rs. in Lakh)	As at 31st Mar, 2022 (Rs. in Lakh)
NOTE # 2		
Partner's Fund		
Partner's Contribution		
(A) Precision Automotive Pvt. Ltd.		
Opening Balance	780.00	780.00
Add:- Addition during the year	-	-
Closing Balance	780.00	780.00
(B) Jasjit Singh Dugal		
Opening Balance	-	10.00
Add: Share of Profit transferred from Reserve & Surplus A/c	-	7.50
Less: Repayment on Resignation	-	17.50
Closing Balance	-	-
(C) Tara Khowala		
Opening Balance	25.00	25.00
Add:- Addition during the year	-	-
Closing Balance	25.00	25.00
(D) Harjeet Singh		
Opening Balance	29.50	12.00
Add:- Addition during the year	11.00	17.50
Closing Balance	40.50	29.50
(E) Rajeev Singh Dugal		
Opening Balance	-	-
Add:- Addition during the year	180.00	-
Closing Balance	180.00	-
Total (A+B+C+D+E)	1,025.50	834.50
NOTE # 3		
Partner's Current Capital Account		
(A) Precision Automotive Pvt. Ltd.		
Opening Balance	1,736.83	1,746.33
Add:- Addition during the year	348.39	(9.50)
Closing Balance	2,085.22	1,736.83
(B) Rajeev Singh Dugal		
Opening Balance	-	-
Add:- Addition during the year	120.00	-
Closing Balance	120.00	-
Total (A+B)	2,205.22	1,736.83

SIGMA HTS LLP

RJP

[Signature]
Partner

SIGMA HTS LLP

[Signature]
Partner



SIGMA HTS LLP - AAF 9444
Notes forming the part of the Financial Statement

Particulars	As at 31st Mar, 2023 (Rs. in Lakh)	As at 31st Mar, 2022 (Rs. in Lakh)
NOTE # 4		
Reserves & Surplus		
Opening Balance	373.02	2.82
Add:- Profit/(Loss) during the year	38.87	377.77
Less: Share of Profit trasferred to Capital A/c of Jasjit Singh Dugal	-	7.50
Less: Earlier Year Taxes	2.67	0.06
Closing Balance	<u>409.22</u>	<u>373.02</u>
NOTE # 5		
Long Term Borrowings		
Secured Loans		
Axis Bank Term Loan	<u>1,960.31</u>	<u>1,345.40</u>
	1,960.31	1,345.40

Personal Guarantee

Personal guarantee of Mr. Rajeev Singh Dugal (Partner) and Mrs. Kawaljeet Dugal.

These loans are considered to have low risk based on credit evaluation undertaken by the LLP. There is no history of any defaults on these loans. The LLP regularly monitors to ensure that these entities have enough liquidity which safeguards the interests of the investors and lenders. Accordingly there is no Expected credit loss allowance on the aforesaid loans.

Term Loans from Axis Bank are secured by exclusive hypothecation charge on stock, book debts and all other current assets present and future, exclusive hypothecation charge on entire movable assets present & future, equitable mortgage of leasehold land admeasuring area around 8.09 acres located at Mouza-Tiruldih, Khata No-62, Plot No-2, Saraikela Thana No. 148, Jharkhand in the name of "SIGMA HTS LLP".

- Term Loan having a limit of Rs. 1300 Lacs, repayable in 11 quarterly installments of Rs. 40 Lacs, 8 quarterly installments of Rs. 45 Lacs, 10 quarterly installments of Rs. 50 Lacs, commenced from Dec'2018.
- Term Loan having a limit of Rs. 220 Lacs, repayable in 36 monthly installments commenced from July'2021.
- Term Loan having a limit of Rs. 600 Lacs, repayable in 24 monthly installments of Rs. 5 Lacs, 24 monthly installments of Rs. 7.5 Lacs, 24 monthly installments of Rs. 8 Lacs, 12 quarterly installments of Rs. 9 Lacs, commenced from June'2022.
- Term Loan having a limit of Rs. 113.73 Lacs, repayable in 120 monthly installments commenced from Nov'2023.
- Term Loan having a limit of Rs. 1000 Lacs, repayable in 32 quarterly installments of 31.25 Lacs, commenced from Apr'2024.

NOTE # 6

Short Term Borrowings

Secured Loans		
Cash Credit with Axis Bank	<u>469.70</u>	<u>474.41</u>
Current Maturity of Long Term Borrowing		
Axis Bank Term Loan	339.13	303.33
Axis Bank Vehicle Loan	-	0.69
	<u>808.83</u>	<u>778.43</u>

Cash Credit is secured by way of

Primary Security

Exclusive charge by way of hypothication on entire current assets of LLP both present & future.
Cash Credit from Axis Bank are secured by exclusive hypothecation charge on stock, book debts and all other current assets present and future, exclusive hypothecation charge on entire movable assets present & future, equitable mortgage of leasehold land admeasuring area around 8.09 acres located at Mouza-Tiruldih, Khata No-62, Plot No-2, Saraikela Thana No. 148, Jharkhand in the name of "SIGMA HTS LLP".

SIGMA HTS LLP

RJD

[Signature]
Partner

SIGMA HTS LLP

[Signature]
Partner



SIGMA HTS LLP - AAF 9444
Notes forming the part of the Financial Statement

Particulars	As at 31st Mar, 2023 (Rs. in Lakh)	As at 31st Mar, 2022 (Rs. in Lakh)
NOTE # 7A		
Other Liability		
Duties & Taxes		
TDS & TCS Payable	3.53	17.78
Professional Tax Payable	0.13	0.06
EPF Payable	1.49	1.24
ESIC Payable	0.09	0.06
GST Payable	1.57	4.47
Expenses Payable	15.30	20.44
Audit Fees Payable	1.97	1.07
	<u>24.07</u>	<u>45.13</u>

NOTE # 7B

Trade Payables ageing schedule: As at 31st March, 2023

Particulars	Rs in Lakhs Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	-	-	-	-	-
(ii) Others	638.81	10.51	1.16	19.54	670.02
(iii) Disputed Dues - MSME	-	-	-	-	-
(iv) Disputed Dues - Others	-	-	-	-	-

Trade Payables ageing schedule: As at 31st March, 2022

Particulars	Rs in Lakhs Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	-	-	-	-	-
(ii) Others	480.45	1.07	61.92	19.04	562.49
(iii) Disputed Dues - MSME	-	-	-	-	-
(iv) Disputed Dues - Others	-	-	-	-	-

Note 7B.1 : Steps have been taken to identify the suppliers who qualify under the definition of micro and small enterprises, as defined under the Micro, Small and Medium Enterprises Development Act 2006. Since no intimation has been received from the suppliers regarding their status under the said Act as at 31st March 2023, disclosures relating to amounts unpaid as at the year end, if any, have not been furnished. In the opinion of the management, the impact of interest, if any, that may be payable in accordance with the provisions of the Act, is not expected to be material.

SIGMA HTS LLP

[Signature]
Partner

SIGMA HTS LLP

[Signature]
Partner



<div> <div>NOTE # 8</div> <div>SIGMA HTS LLP - AAF 9444</div> <div>Fixed Assets</div> <div>Balance Sheet as at 31st Mar 2023</div> </div>								Rs in Lakh	
Particulars	Rate	W.D.V. as on 01.04.2022	Addition Upto 30.09.2022	Addition After 30.09.2022	Deletion	Total	Depreciation / Amortisation For the year	Additional Depreciation For the year	W.D.V. as on 31.03.2023
Tangible Assets - Section I									
Building & Shed	10%	421.10	0.71	0.67	-	422.48	42.21	-	380.26
Computer Hardware & Software	40%	1.92	-	-	0.43	1.49	0.60	-	0.90
Electrical Installation	15%	112.85	-	-	-	112.85	16.93	-	95.92
Furniture & Fixtures	10%	10.68	2.46	6.22	0.56	18.79	1.57	-	17.22
Land at Tiruldh	-	193.86	-	-	-	193.86	-	-	193.86
Motor Vehicles	15%	10.28	-	-	-	10.28	1.54	-	8.74
Motor Vehicles	40%	-	0.95	0.51	-	1.46	0.48	-	0.98
Office Equipments	15%	5.41	3.22	3.56	1.18	11.01	1.38	-	9.62
Plant & Machinery	15%	982.67	0.74	2.94	0.20	986.15	147.56	0.46	838.13
Tangible Assets - Section II									
Building & Shed	10%	554.50	-	-	-	554.50	55.45	-	499.05
Electrical Installation	15%	107.17	-	-	-	107.17	16.08	-	91.09
Plant & Machinery	15%	943.32	-	-	-	943.32	141.50	29.04	772.78
Plant & Machinery	40%	104.29	-	-	-	104.29	41.72	5.82	56.76
Computer Hardware & Software	40%	31.56	-	-	0.08	31.48	12.59	-	18.89
Tangible Assets - Section III									
Building & Shed	10%	-	346.24	71.78	-	418.02	38.21	-	379.81
Electrical Installation	15%	-	53.68	71.01	-	124.69	13.38	-	111.31
Plant & Machinery	15%	-	1,004.08	1,065.70	-	2,069.77	230.54	307.38	1,531.85
Plant & Machinery	40%	-	6.36	94.40	-	100.76	21.42	10.71	68.62
Computer Hardware & Software	40%	-	12.67	6.22	-	18.89	6.31	-	12.58
Intangible Assets									
Pre-Operative Expenses		(0.00)	-	-	-	(0.00)	-	-	(0.00)
Pre-Incorporation Expenses-2		8.92	-	-	-	8.92	2.83	-	6.09
Total		3,488.52	1,431.11	1,323.00	2.45	6,240.18	792.30	353.41	5,094.47
Previous Year		3,563.81	1,832.35	561.70	1,553.93	4,403.93	616.52	298.89	3,488.52



SIGMA HTS LLP
Rup
Partner

SIGMA HTS LLP
K.D. Dhol
Partner

SIGMA HTS LLP - AAF 9444
Notes forming the part of the Financial Statement

Particulars

As at
31st Mar, 2023
(Rs. in Lakh)

As at
31st Mar, 2022
(Rs. in Lakh)

NOTE # 9

Long-Term Loans and Advances

Security Deposits

0.78

0.66

0.78

0.66

NOTE # 10

Inventories

(a) Raw Materials

537.28

416.61

(b) Stores & Consumable

444.35

244.17

981.64

660.78

NOTE # 11

Trade Receivables ageing schedule as at 31st March, 2023

Rs. in lakh

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables -considered good	404.48	0.04	(0.00)	0.12	0.04	404.69
(ii) Undisputed Trade receivables -considered doubtful						
(iii) Disputed trade receivables considered good						
(iv) Disputed trade receivables considered doubtful						

Trade Receivables ageing schedule as at 31st March, 2022

Rs. in lakh

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables -considered good	287.40	(0.00)	0.12	0.03	-	287.55
(ii) Undisputed Trade receivables -considered doubtful	-	-	-	-	-	-
(iii) Disputed trade receivables considered good	-	-	-	-	-	-
(iv) Disputed trade receivables considered doubtful	-	-	-	-	-	-

NOTE # 12

Short-Term Loans and Advances

Advance Against Purchase of Capital Goods

203.89

427.31

Other Advances

12.40

14.11

Balance with Revenue Authorities

381.43

242.96

Other Receivables

1.12

1.12

598.84

685.49

NOTE # 13

Current Investment

Balance in Liquid Fund

-

292.52

-

292.52

Fair Market Value of the above Liquid Fund*

-

296.92

*The Fair Market Value are only for presentation purpose and we have considered this investment at cost only in our financial statements

*The Fair Market Value has been calculated on basis of the NAV prevailing on the financial year end as per the statement provided by the mutual fund house.

NOTE # 14

Cash and Cash Equivalents

Balance with Banks

0.81

1.17

Fixed Deposit with Banks

33.95

459.78

Cash in Hand

3.89

5.03

38.66

465.98

SIGMA HTS LLP

SIGMA HTS LLP



K. Dyal
Partner

SIGMA HTS LLP - AAF 9444
Notes forming the part of the Financial Statement

Particulars	As at 31st Mar, 2023 (Rs. in Lakh)	As at 31st Mar, 2022 (Rs. in Lakh)
NOTE # 15		
Revenue from Operations		
Sale of Services	1,899.53	1,485.87
Sale of Goods	4,206.31	4,907.58
	<u>6,105.84</u>	<u>6,393.45</u>
NOTE # 16		
Other Income		
Agriculture Income	7.85	4.77
Brokerage / Commission Income	12.32	11.44
Interest Income	10.00	9.57
Income from Capital Gain	6.29	3.98
Creditor Balances W/O	0.00	-
	<u>36.47</u>	<u>29.76</u>
NOTE # 17		
[A] Cost of Raw Material Consumed		
(a) Opening Stock of Material	416.61	103.22
(b) Add: Material Purchased	2,179.68	2,751.17
(c) Less: Closing Stock of Material	537.28	416.61
Cost of Raw Material Consumed (a+b-c)	<u>2,059.01</u>	<u>2,437.78</u>
[B] Cost of Stores & Consumable		
(a) Opening Stock of Stores & Consumable	244.17	128.22
(b) Add: Stores & Consumable Purchased	973.52	775.68
(c) Less: Closing Stock of Stores & Consumable	444.35	244.17
Cost of Stores Consumed (a+b-c)	<u>773.34</u>	<u>659.72</u>
Grand Total of Material Consumed [A + B]	<u><u>2,832.35</u></u>	<u><u>3,097.50</u></u>
NOTE # 18		
Employee Benefit Expenses		
Salary	178.06	135.19
Stipend	45.57	21.03
Partner's Remuneration	30.00	26.50
Staff Welfare	3.48	5.82
Contribution to EPF	8.68	6.20
Contribution to ESIC	0.65	0.55
Contribution to Gratuity Fund	5.44	4.11
Other Benefits	7.07	5.84
	<u>278.95</u>	<u>205.24</u>
NOTE # 19		
Finance Cost		
Interest on Term Loan	201.44	15.15
Interest on Vehicle Loan	0.01	0.14
Interest on Unsecured Loan	-	159.20
Interest on Cash Credit	20.65	8.27
LC Charges	8.25	-
	<u>230.35</u>	<u>182.76</u>

SIGMA HTS LLP

(Signature)
Partner

SIGMA HTS LLP

(Signature)
Partner



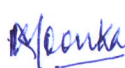
SIGMA HTS LLP - AAF 9444
Notes forming the part of the Financial Statement

Particulars	As at 31st Mar, 2023 (Rs. in Lakh)	As at 31st Mar, 2022 (Rs. in Lakh)
NOTE # 20		
Other Expenses		
(i) Direct Expenses		
Power & Fuels	656.25	497.78
Labour Charges	378.07	286.58
Job Work Charges	230.07	379.63
Freight Charges	74.55	60.90
Lab Expenses	18.72	14.61
Loading & Unloading Expenses	3.66	2.83
Total (i)	1,361.32	1,242.31
(ii) Other Selling & Administrative Expenses		
Administrative Expenses	3.00	3.00
Agricultural Expenses	2.03	8.57
Audit Fees	0.50	0.53
Bank Charges	17.65	7.35
Calibration Charges	3.82	3.51
Canteen Expenses	9.79	7.02
Fees & Subscription	5.57	5.33
Fooding & Lodging Expenses	2.55	0.56
General Expenses	6.82	4.68
Insurance Charges	10.50	10.58
Misc & Debit Charges	3.80	4.53
Office Expenses	11.12	14.48
Postage & Courier Expenses	0.47	0.53
Printing & Stationery	5.97	3.90
Professional Fees	16.75	14.63
Legal Charges	2.21	4.46
Loss on Sale of Fixed Assets	1.95	0.24
Rates & Taxes	3.86	0.59
Interest On Statutory Dues	-	0.57
Rent	12.32	12.19
Repairs & Maintenance - Building	3.62	1.02
Repairs & Maintenance - Others	1.69	0.98
Repairs & Maintenance - Plant & Machinery	40.78	28.87
Round Off	0.00	(0.00)
Security Charges	19.93	13.89
Telephone Charges	6.18	10.83
Travelling & Conveyance	4.93	3.81
Vehicle Hire Charges	41.04	29.89
Total (ii)	238.88	196.53
Grand Total	1,600.21	1,438.84

In Terms of Our Annexed Report of Even Date attached
For Moonka & Co.

FRN - 023871C

Chartered Accountants

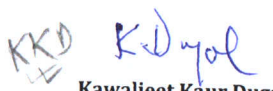

Kanika Moonka
Proprietor
Membership No.418527



Place : Jamshedpur
Dated: 26.05.2023

For and on behalf of
Sigma HTS LLP


Rajeev Singh Dugal
Partner
DIN 00052037


Kawaljeet Kaur Dugal
Partner
DIN 00052100