

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, 2024 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.

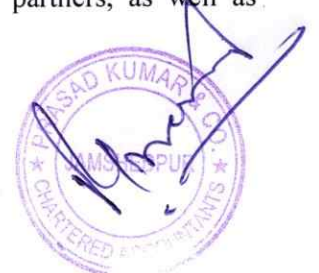
AUDITOR'S RESPONSIBILITY

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.



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Branch Office: Sri Bimlanand Tower, G(G+2), 2nd Floor, Purulia Road, Opposite Sadar Hospital, Ranchi - 834 001. Phone : 0651-2212138, 9431107454

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, 2024; and
- b) In the case of the statement of profit and loss, of the profit/(loss) 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.
- e) Based on our examination, which included test checks, the LLP has used accounting software for maintaining its books of account for the financial year ended March 31, 2024, which has a feature of recording audit trail (edit log) facility and the same has been operated for all relevant transactions recorded in the software throughout the year. Further, during the course of our audit, we did not come across any instance of the audit trail feature being tampered with.

For Prasad Kumar & Co.
Chartered Accountants
(FRN – 008816C)

(Rajesh Prasad)
Partner

M. No.: 075409

UDIN: 24075409BKHJ4B5751

Date: 26/05/2024

Place: Jamshedpur

SIGMA HTS LLP - AAF 9444
Balance Sheet as at March 31, 2024

(₹ in lacs)

Particulars	Notes.	As at March 31, 2024	As at March 31, 2023
I. CONTRIBUTION AND LIABILITIES			
(1) Partners's Funds			
(a) Contribution	2	1037.50	1025.50
(b) Current Capital Account	3	2490.00	2205.22
(c) Reserves & Surplus	4	337.62	409.22
(2) Non -Current Liabilities			
(a) Long Term Borrowings	5	1537.23	1960.31
(3) Current Liabilities			
(a) Short Term Borrowings	6	493.55	808.83
(b) Other Current Liability	7a	38.45	24.07
(c) Trade Payables	7b	716.62	670.02
(d) Short Term Provisions		0.00	15.88
TOTAL		6650.98	7119.06
II. APPLICATION OF FUNDS			
(1) Non-Current Assets			
(a) Fixed Assets	8	4521.27	5094.47
(b) Long-Term Loans and Advances	9	0.13	0.78
(2) Current Assets			
(a) Inventories	10	1390.64	981.64
(b) Trade Receivables	11	237.68	404.69
(c) Short-Term Loans and Advances	12	365.12	598.84
(d) Cash and Cash Equivalentents	13	136.15	38.66
TOTAL		6650.98	7119.06

See accompanying notes to the financial statements 1

In Terms of Our Annexed Report of Even Date attached

For Prasad Kumar & Co.

Chartered Accountants

FRN: 008816C

Rajesh Prasad

Partner

M. No. 075409

For and on behalf of

Sigma HTS LLP

Rajeev Singh Dugal

Partner

DIN 00052037

Kawaljeet Kaur Dugal

Partner

DIN 00052100

Date: 26/05/2024

Place: Jamshedpur

UDIN: 24075409BKHJYB5751

SIGMA HTS LLP - AAF 9444**Statement of Income and Expenditure for the Period Ended March 31, 2024**

(₹ in lacs)

Particulars	Note No.	For the year ended March 31, 2024	For the year ended March 31, 2023
INCOME			
I. Revenue from Operations	14	6586.53	6105.84
II. Other Incomes	15	67.47	36.47
III. Total Revenue (I + II)		6654.00	6142.31
IV. EXPENDITURE			
Cost of Material Consumed	16	3389.53	2832.35
Employee Benefit Expenses	17	332.52	278.95
Finance Cost	18	221.51	230.35
Depreciation	8	914.40	1145.71
Other Expenses	19	1866.68	1600.21
Total Expenses		6724.65	6087.56
V. Profit before Tax (III - IV)		-70.65	54.75
VI. Provision for taxation		-	15.88
VII. Profit/ (Loss) for the Period (V - VI)		-70.65	38.87

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

For Prasad Kumar & Co.
Chartered Accountants
FRN: 008816C

Rajesh Prasad
Partner
M. No. 075409

Date: 26/05/2024

Place: Jamshedpur

UDIN: 24075409BKHTYB5751

For and on behalf of
Sigma HTS LLP

Rajeev Singh Dugal
Partner
DIN 00052037

Kawaljeet Kaur Dugal
Partner
DIN 00052100

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

✓RS
[Signature]
Partner
DIN-00052037

SIGMA HTS LLP

✓KDD
[Signature]
Partner
DIN 00052160

SIGMA HTS LLP - AAF 9444

Notes forming the part of the Financial Statement

Particulars	As at March 31, 2024 (₹ in lacs)	As at March 31, 2023 (₹ in lacs)
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) Tara Khowala		
Opening Balance	25.00	25.00
Add:- Addition during the year	-	-
Closing Balance	25.00	25.00
(C) Harjeet Singh		
Opening Balance	40.50	29.50
Add:- Addition during the year	12.00	11.00
Closing Balance	52.50	40.50
(D) Rajeev Singh Dugal		
Opening Balance	180.00	-
Add:- Addition during the year	-	180.00
Closing Balance	180.00	180.00
Total (A+B+C+D)	1037.50	1025.50

NOTE # 3
Partner's Current Capital Account

Precision Automotive Pvt. Ltd.

Opening Balance	2085.22	1736.83
Add:- Addition during the year	284.78	348.39
Closing Balance	2370.00	2085.22

Rajeev Singh Dugal

Opening Balance	120.00	-
Add:- Addition during the year	-	120.00
Closing Balance	120.00	120.00

Total

2490.00	2205.22
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NOTE # 4
Reserves & Surplus

Opening Balance	409.22	373.02
Add:- Profit/(Loss) during the year	-70.65	38.87
Less: Earlier Year Taxes	0.95	2.67
Closing Balance	337.62	409.22



SIGMA HTS LLP


 Partner
 DIN 00052037

SIGMA HTS LLP


 Partner
 DIN 00052100

SIGMA HTS LLP - AAF 9444

Notes forming the part of the Financial Statement

	As at March 31, 2024 (₹ in lacs)	As at March 31, 2023 (₹ in lacs)
NOTE # 5		
Long Term Borrowings		
Secured Loans		
Axis Bank Term Loan	2005.97	1960.31
Less: Current Maturity of Long Term Borrowing	468.74	-
	1537.23	1960.31

Personal Gurantee

Personal gurantee of Mr. Rajeev Singh Dugal(Partner) and Mrs. Kawalijeet Dugal.

These loans are considered to have low risk based on credit evaluation undertaken by the L.L.P. There is no history of any defaults on these loans. Investors and lenders. Accordingly there is no Expected credit loss allowances on the the aforesaid loans.

The LLP regularly monitors to ensure that these entities have enough liquidity which safeguards that interest of the the investors and Lenders. Accordingly there is no Expected credit loss allowances on the aforesaid loans.

Terms 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".

- i. 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.
- ii. Term Loan having a limit of Rs. 220 Lacs, repayable in 36 monthly installments commenced from July'2021.
- iii. Term Loan having a limit of Rs. 660 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.
- iv. Term Loan having a limit of Rs. 113.73 Lacs, repayable in 120 monthly installments commenced from Nov'2023.
- v. 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	24.81	469.70
Unsecured Loans		
Timken India Limited	-	-
Current Maturity of Long Term Borrowing		
Axis Bank Term Loan	468.74	339.13
Axis Bank Vehicle Loan	-	-
	493.55	808.83

Cash Credit is secured by way of

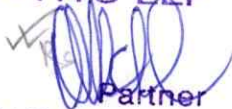
Primary Security

Exclusive charge by way of hypothication on entire current assets of company 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


 Partner
 DIN 00052037

SIGMA HTS LLP


 Partner
 DIN 00052120

SIGMA HTS LLP - AAF 9444

Notes forming the part of the Financial Statement

NOTE # 7A

Other Liability

Duties & Taxes

TDS & TCS Payable	3.32	3.53
Professional Tax Payable	0.14	0.13
EPF Payable	1.64	1.49
ESIC Payable	0.12	0.09
GST Payable	1.16	1.57
Expenses Payable	29.67	15.30
Audit Fees Payable	2.42	1.97
	38.45	24.07

NOTE # 7B

Trade Payables ageing schedule: As at March 31, 2024

(₹ in lacs)

Particulars	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	628.08	68.78	-	19.76	716.62
(iii) Disputed Dues - MSME	-	-	-	-	-
(iv) Disputed Dues - Others	-	-	-	-	-

Trade Payables ageing schedule: As at March 31, 2023

(₹ in lacs)

Particulars	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	-	-	-	-	-

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 2024, 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


 Partner
 DIN 00052037

SIGMA HTS LLP


 Partner
 DIN 00052100



SIGMA HTS LLP - AAF 9444

Balance Sheet as at March 31, 2024

NOTE # 8

Fixed Assets

(₹ in lacs)

Particulars	Rate	W.D.V. as on 01.04.2023	Addition Upto 30.09.2023	Addition After 30.09.2023	Deletion	Total	Depreciation / Amortisation For the year	Additional Depreciation For the year	W.D.V. as on 31.03.2024
Tangible Assets - Section I									
Building & Shed	10%	380.26	-	-	-	380.26	38.03	-	342.24
Computer Hardware & Software	40%	0.90	-	-	-	0.90	0.36	-	.54
Electrical Installation	15%	95.92	-	-	-	95.92	14.39	-	81.53
Furniture & Fixtures	10%	17.22	1.41	2.99	-	21.62	2.01	-	19.61
Land at Tiruldih	-	193.86	-	-	-	193.86	0.00	-	193.86
Motor Vehicles	15%	8.74	-	-	-	8.74	1.31	-	7.43
Motor Vehicles	40%	0.98	-	-	-	0.98	0.39	-	.59
Office Equipments	15%	9.62	0.37	0.06	-	10.06	1.50	-	8.55
Plant & Machinery	15%	838.13	-	-	-	838.13	125.72	0.22	712.19
Tangible Assets - Section II									
Building & Shed	10%	499.05	-	-	-	499.05	49.90	-	449.14
Electrical Installation	15%	91.09	-	-	-	91.09	13.66	-	77.43
Plant & Machinery	15%	772.78	-	-	-	772.78	115.92	-	656.86
Plant & Machinery	40%	56.76	-	-	-	56.76	22.70	-	34.06
Computer Hardware & Software	40%	18.89	-	-	-	18.89	7.56	-	11.33
Tangible Assets - Section III									
Building & Shed	10%	379.81	23.49	18.28	-	421.58	41.24	-	380.34
Electrical Installation	15%	111.31	1.15	10.82	-	123.29	17.68	-	105.60
Plant & Machinery	15%	1531.85	168.43	111.07	5.26	1806.09	262.58	151.36	1392.14
Plant & Machinery	40%	68.62	-	-	-	68.62	27.45	9.44	31.73
Computer Hardware & Software	40%	12.58	7.14	1.24	-	20.96	8.14	-	12.83
Intangible Assets									
Pre-Incorporation Expenses		6.09				6.09	2.83		3.26
Total		5094.47	202.00	144.47	5.26	5435.67	753.38	161.02	4521.27
Previous Year		3488.52	1431.11	1323.00	2.45	6240.18	792.30	353.41	5094.47



SIGMA HTS LLP

WRS
Partner
DIN-00052037

SIGMA HTS LLP

WRS
K. Deyal
Partner
DIN-00052100

SIGMA HTS LLP - AAF 9444

Notes forming the part of the Financial Statement

	As at March 31, 2024 (₹ in lacs)	As at March 31, 2023 (₹ in lacs)
NOTE # 9		
Long-Term Loans and Advances		
Security Deposits	0.13	0.78
	0.13	0.78

	As at March 31, 2024 (₹ in lacs)	As at March 31, 2023 (₹ in lacs)
NOTE # 10		
Inventories		
(a) Raw Materials	893.10	537.28
(b) Stores & Consumable	497.54	444.35
	1390.64	981.64

NOTE # 11
Trade Receivables ageing schedule as at March 31, 2024 (₹ in lacs)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables -considered good	234.72	-	2.80	-	0.16	237.68
(i) Undisputed Trade receivables -considered doubtful	-	-	-	-	-	-
(iii) Disputed trade receivables considered good	-	-	-	-	-	-
(iv) Disputed trade receivables considered doubtful	-	-	-	-	-	-

Trade Receivables ageing schedule as at March 31, 2023 (₹ in lacs)

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

	As at March 31, 2024 (₹ in lacs)	As at March 31, 2023 (₹ in lacs)
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NOTE # 12		
Short-Term Loans and Advances		
Advance Against Purchase of Capital Goods	238.24	203.89
Other Advances	8.76	12.40
Balance with Revenue Authorities	116.99	381.43
Other Receivables	1.12	1.12
	365.12	598.84

NOTE # 13		
Cash and Cash Equivalents		
Balance with Banks	0.99	0.81
Fixed Deposit with Banks	126.27	33.95
Cash in Hand	8.89	3.89
	136.15	38.66

SIGMA HTS LLP

 Partner
 DIN 00052037

SIGMA HTS LLP

 Partner
 DIN 00052102



SIGMA HTS LLP - AAF 9444

Notes forming the part of the Financial Statement

	As at March 31, 2024 (₹ in lacs)	As at March 31, 2023 (₹ in lacs)
NOTE # 14		
Revenue from Operations		
Sale of Services	2166.97	1899.53
Sale of Goods	4419.55	4206.31
	6586.53	6105.84
 NOTE # 15		
Other Income		
Agriculture Income	10.13	7.85
Brokerage / Commission Income	36.40	12.32
Interest Income	8.37	10.00
Income from Capital Gain	0.00	6.29
Creditor Balances W/O	0.00	0.00
Profit/Loss On Forex Transaction	12.58	0.00
	67.47	36.47
 NOTE # 16		
[A] Cost of Raw Material Consumed		
(a) Opening Stock of Material	537.28	416.61
(b) Add: Material Purchased	2711.80	2179.68
(c) Less: Closing Stock of Material	893.10	537.28
Cost of Raw Material Consumed (a+b-c)	2355.98	2059.01
 [B] Cost of Stores & Consumable		
(a) Opening Stock of Stores & Consumable	444.35	244.17
(b) Add: Stores & Consumable Purchased	1086.74	973.52
(c) Less: Closing Stock of Stores & Consumable	497.54	444.35
Cost of Stores Consumed (a+b-c)	1033.55	773.34
 Grand Total of Material Consumed [A + B]	3389.53	2832.35
 NOTE # 17		
Employee Benefit Expenses		
Salary	242.97	178.06
Stipend	43.64	45.57
Partner's Remuneration	24.00	30.00
Staff Welfare	3.71	3.48
Contribution to EPF	9.46	8.68
Contribution to ESIC	0.89	0.65
Contribution to Gratuity Fund	0.00	5.44
Other Benefits	7.86	7.07
	332.52	278.95

SIGMA HTS LLP


 Partner
 DIN 00052037

SIGMA HTS LLP


 Partner
 DIN 00052100



SIGMA HTS LLP - AAF 9444

Notes forming the part of the Financial Statement

	As at March 31, 2024 (₹ in lacs)	As at March 31, 2023 (₹ in lacs)
NOTE # 18		
Finance Cost		
Interest on Term Loan	188.39	201.44
Interest on Vehicle Loan	0.00	0.01
Interest on Cash Credit	26.05	20.65
LC Charges	7.07	8.25
	221.51	230.35
NOTE # 19		
Other Expenses		
(i) Direct Expenses		
Power & Fuels	901.00	656.25
Labour Charges	494.91	378.07
Job Work Charges	103.91	230.07
Freight Charges	71.65	74.55
Lab Expenses	15.63	18.72
Loading & Unloading Expenses	1.13	3.66
Total (i)	1588.23	1361.32
(ii) Other Selling & Administrative Expenses		
Administrative Expenses	2.50	3.00
Agricultural Expenses	9.45	2.03
Audit Fees	0.60	0.50
Bank Charges	8.80	17.65
Calibration Charges	3.77	3.82
Canteen Expenses	11.32	9.79
Fees & Subscription	7.31	5.57
Fooding & Lodging Expenses	5.48	2.55
General Expenses	4.87	6.82
Insurance Charges	10.32	10.50
Misc & Debit Charges	0.00	3.80
Office Expenses	9.00	11.12
Postage & Courier Expenses	0.41	0.47
Printing & Stationery	4.40	5.97
Professional Fees	23.82	16.75
Legal Charges	1.46	2.21
Loss on Sale of Fixed Assets	1.72	1.95
Rates & Taxes	20.29	3.86
Interest On Statutory Dues	0.20	0.00
Rent	8.16	12.32
Repairs & Maintenance - Building	3.40	3.62
Repairs & Maintenance - Others	0.86	1.69
Repairs & Maintenance - Plant & Machinery	49.21	40.78
Round Off	0.00	0.00
Security Charges	31.72	19.93
Sundry Balance Written off	0.17	0.00
Telephone Charges	6.10	6.18
Travelling & Conveyance	8.50	4.93
Vehicle Hire Charges	44.62	41.04
Total (ii)	278.45	238.88
Grand Total	1866.68	1600.21


Partner
 DIN-00052037



SIGMA HTS LLP

K. Dnyanesh
 Partner
 DIN/00052107