

Delta Autocorp Limited
(Formerly known as "Delta Autocorp Private Limited")
(Formerly known as "Delta Autocorp LLP")
CIN: U29304WB2023PLC263697

STATEMENT OF ASSETS AND LIABILITIES AS RESTATED

ANNEXURE -

I

(₹ In Lakhs)

Sr. No.	Particulars	Annexure No.	As at October 31, 2024	As at March 31, 2024	As at July 20, 2023	As at March 31, 2023	As at March 31, 2022
EQUITY AND LIABILITIES							
Shareholders Funds							
1)	a. Share Capital	V	1,140.17	30.82	-	-	-
	b. Partner's Capital account	VI (a)	-	-	15.00	15.00	15.00
	c. Partner's Current Capital Account	VI (b)	-	-	1,227.62	1,126.48	673.82
	d. Reserves and Surplus	VII	1,129.93	1,758.47	-	-	-
Non - Current Liabilities							
2)	a. Long-term Borrowings	VIII	-	-	-	2.31	7.10
	b. Other Long Term Liabilities	IX	247.01	251.41	221.37	213.57	150.32
	c. Long-term Provisions	X	34.53	23.09	24.26	19.97	12.26
Current Liabilities							
3)	a. Short Term Borrowings	XI	1,120.31	536.21	467.09	411.29	726.47
	b. Trade Payables	XII	-	-	-	-	-
	- Total outstanding dues of micro enterprises and small enterprises; and		370.30	582.40	96.13	14.51	60.24
	- Total outstanding dues of creditors other than micro enterprises and small enterprises		124.96	137.79	139.09	151.18	176.72
	c. Other Current liabilities	XIII	573.15	140.02	284.52	154.45	207.82
	d. Short Term Provisions	XIV	1.95	1.14	1.03	1.28	1.86
TOTAL			4,742.31	3,461.35	2,476.11	2,110.04	2,031.61
ASSETS							
Non Current Assets							
1)	a. Property, Plant and Equipment and Intangible Assets	XV	-	-	-	-	-
	- Property, Plant and Equipment		65.77	74.03	67.89	59.59	64.62
	- Intangible Assets		16.17	16.65	11.44	11.15	13.93
	- Intangible Assets under development		180.91	103.26	28.76	-	-
	b. Deferred Tax Assets (Net)	XVI	12.58	8.58	8.31	7.09	3.76
	c. Long-term Loans and Advances	XVII	93.47	174.68	92.68	136.16	-
	d. Other Non-current assets	XVIII	12.75	12.65	18.41	12.26	2.98
Current Assets							
2)	a. Inventories	XIX	1,833.41	1,741.84	1,373.85	1,355.27	1,368.49
	b. Trade Receivables	XX	736.94	282.04	7.61	47.84	4.42
	c. Cash and bank balances	XXI	39.06	85.53	14.69	47.25	10.04
	d. Short term loan and advances	XXII	1,750.14	960.94	852.12	432.62	563.16
	e. Other current assets	XXIII	1.11	1.15	0.35	0.81	0.21
TOTAL			4,742.31	3,461.35	2,476.11	2,110.04	2,031.61

See accompanying annexures forming part of the restated financial statements (Refer Annexure No. IV to XLVI)
This is the Balance sheet referred to in our report of event date.

For Padam Dinesh & Co
Chartered Accountants
FRN - 009061N

For V. Singhi & Associates
Chartered Accountants
FRN - 0311017E

For and on behalf of the Board of Directors of Delta Autocorp Limited

Padam Kumar Gupta
Partner
Mem No- 087747
UDIN - 24087747BKHXPN46SC
Place: New Delhi
Date: 21-Dec-24

Naveen Kankaria
Partner
Mem No- 153214
UDIN - 24153214BKAGLS117
Place: New Delhi
Date: 21-Dec-24

Ankit Agarwal
(Managing Director)
DIN - 03289175
Place: New Delhi
Date: 21-Dec-24

Priyanka Agarwal
(Whole Time Director & CFO)
DIN - 08421025
Place: New Delhi
Date: 21-Dec-24

Lovejeet Bedi
(Company Secretary)
Place: New Delhi
Date: 21-Dec-24



Delta Autocorp Limited
(Formerly known as "Delta Autocorp Private Limited")
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CIN: U29304WB2023PLC263697

STATEMENT OF PROFIT AND LOSS AS RESTATED

ANNEXURE -

II

(₹ In Lakhs)

Sr. No.	Particulars	Annexure No.	For the Period Ended from April 01, 2024 to October 31, 2024	For the Period Ended from July 21, 2023 to March 31, 2024	For the Period from April 1, 2023 to July 20, 2023	For the year ended March 31, 2023	For the year ended March 31, 2022
A	INCOME						
	Revenue from Operations	XXIV	4,517.92	6,307.28	1,774.01	8,001.98	5,713.39
	Other Income	XXV	9.61	27.25	8.19	53.58	40.02
	Total Income (A)		4,527.53	6,334.53	1,782.20	8,055.56	5,753.41
B	EXPENDITURE						
	Cost of raw material consumed	XXVI	3,359.71	4,739.19	1,356.05	6,263.32	4,358.76
	Changes in inventories of Finished goods and Work in progress	XXVII	(57.25)	(133.73)	17.08	(13.21)	(26.63)
	Employee benefits expense	XXVIII	239.83	321.29	98.74	461.52	260.52
	Finance costs	XXIX	16.18	1.43	13.40	82.93	47.95
	Depreciation and amortization expense	XXX	16.79	20.96	6.55	23.15	15.01
	Other expenses	XXXI	309.75	455.38	121.57	551.32	532.95
	Total Expenses (B)		3,885.01	5,404.52	1,613.39	7,369.03	5,188.56
C	Profit before tax		642.52	930.01	168.81	686.53	564.85
D	Tax Expense:						
	(i) Current tax	XXXIX	165.72	234.60	43.70	176.45	145.58
	(ii) Deferred tax expenses/(credit)	XVI	(4.01)	(0.27)	(1.21)	(3.33)	(1.07)
	Total Tax Expenses (D)		161.71	234.33	42.49	173.12	144.51
E	Profit for the year (C-D)		480.81	695.68	126.32	513.41	420.34
F	Earnings per share (Face value of ₹ 10/- each):	XXXVIII					
	i. Basic		4.22	9.51	2.28	9.25	7.57
	ii. Diluted		4.22	9.51	2.28	9.25	7.57

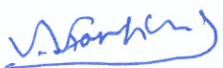
See accompanying annexures forming part of the restated financial statements (Refer Annexure No. IV to XLVI)
This is the statement of Profit and Loss referred to in our report of event date.

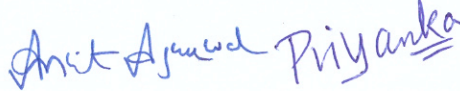
For Padam Dinesh & Co
Chartered Accountants
FRN - 009061N


For V. Singhi & Associates
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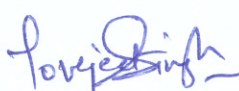
For and on behalf of the Board of Directors of Delta Autocorp Limited


Padam Kumar Gupta
Partner
Mem No- 087747
UDIN - 24087747BRHXPN4656


Naveen Kankaria
Partner
Mem No- 153214
UDIN - 24053214BKAGBS17


Ankit Agarwal
(Managing Director)
DIN - 03289175
Place: New Delhi
Date: 21-Dec-24


Priyanka Agarwal
(Whole Time Director & CFO)
DIN - 08421025
Place: New Delhi
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Place: New Delhi
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STATEMENT OF CASH FLOW AS RESTATED

ANNEXURE - III

(₹ In Lakhs)

Particulars	For the Period Ended from April 01, 2024 to October 31, 2024	For the Period Ended from July 21, 2023 to march 31, 2024	For the Period from April 1, 2023 to July 20, 2023	For the year ended March 31, 2023	For the year ended March 31, 2022
Cash Flow From Operating Activities:					
Net Profit before tax as per Profit And Loss A/c	642.52	930.01	168.81	686.53	564.85
Adjustments for:					
Finance Cost	16.18	1.43	13.40	82.93	47.95
Gratuity Provision	7.60	0.79	3.02	7.21	3.44
Interest Income	(0.03)	(1.05)	(0.12)	(1.26)	(0.28)
Foreign Exchange Gain	(3.55)	(4.05)	(0.59)	(28.40)	(29.50)
Leave Encashment Provision / (reversal)	-	(0.73)	1.47	1.57	0.64
Loss/(Profit) on sale of fixed assets	-	-	-	-	(0.63)
Sundry balances written back	-	-	(0.83)	(2.87)	(0.33)
Depreciation and Amortisation Expense	16.79	20.96	6.55	23.15	15.01
Operating Profit Before Working Capital Changes	679.51	947.36	191.71	768.86	601.15
Adjusted for (Increase)/Decrease in operating assets					
Inventories	(91.57)	(367.99)	(18.58)	13.22	(989.40)
Trade Receivables	(454.90)	(274.43)	41.06	(40.55)	0.24
Other Current Assets (including other bank balances)	(10.30)	5.76	1.35	(21.78)	(8.12)
Loans and advances	(789.20)	(108.82)	(419.50)	130.54	(203.69)
Adjusted for Increase/(Decrease) in operating liabilities:					
Trade Payables	(221.38)	489.02	70.12	(42.87)	225.23
Long Term Provisions	3.84	(1.23)	(0.20)	(1.07)	(0.56)
Short Term Provisions	0.81	0.13	(0.25)	(0.32)	1.41
Other current liabilities	433.13	(144.48)	130.07	(53.36)	32.60
Other long term liabilities	(4.40)	30.06	7.80	63.25	111.74
Cash Generated From Operations Before Extra-Ordinary Items	(454.46)	575.38	3.58	815.92	(229.40)
Net Income Tax paid/ refunded	(84.51)	(316.60)	(0.23)	(312.88)	(140.90)
Net Cash Flow from/(used in) Operating Activities: (A)	(538.97)	258.78	3.35	503.04	(370.30)
Cash Flow from Investing Activities:					
Purchase of property, plant & equipment and intangible assets	(85.70)	(106.87)	(43.90)	(15.34)	(59.34)
Sale of property, plant & equipment	-	-	-	-	1.28
Interest Income Received	0.07	0.25	0.58	0.66	0.07
Net Cash Flow from/(used in) Investing Activities: (B)	(85.63)	(106.62)	(43.32)	(14.68)	(57.99)
Cash Flow from Financing Activities:					
Proceeds of Borrowings	3,365.14	4,094.91	2,399.62	110.18	2,020.53
Repayment of Borrowings	(2,781.02)	(4,174.80)	(2,346.13)	(430.16)	(1,590.60)
Withdrawal from partner	-	-	(25.40)	(60.75)	(36.31)
Contribution from partner	-	-	0.22	-	65.03
Finance Cost Paid	(16.18)	(1.43)	(13.40)	(82.93)	(30.24)
Net Cash Flow from/(used in) Financing Activities (C)	567.93	(81.32)	14.91	(463.66)	428.40
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	(56.67)	70.84	(25.06)	24.70	0.11
Cash & Cash Equivalents As At Beginning of the Year	73.03	2.19	27.25	2.54	2.43
Cash & Cash Equivalents As At End of the Year	16.36	73.03	2.19	27.25	2.54
Components of Cash and cash Equivalents					
Cash-in-Hand	11.52	4.49	2.01	0.49	0.32
Balances with bank	4.84	68.54	0.18	26.76	2.22
Total	16.36	73.03	2.19	27.25	2.54

See accompanying annexures forming part of the restated financial statements (Refer Annexure No. IV to XLVI)


This is the Cash Flow statement referred to in our report of event date

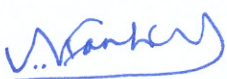
Note: The Cash Flow Statements has been prepared under Indirect Method as set out in Accounting Standard 3, 'Cash Flow Statements' notified under section 133 of the Companies Act, 2013.

For Padam Dinesh & Co
Chartered Accountants
FRN - 009061N

For V. Singhi & Associates
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For and on behalf of the Board of Directors of
Delta Autocorp Limited


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Partner
Mem No- 087747
UDIN - 24087747BKHPN466
Place : New Delhi
Date : 21-12-2024


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Mem No- 153214
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Delta Autocorp Limited
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ANNEXURE IV: CORPORATE INFORMATION, SIGNIFICANT ACCOUNTING POLICIES, RECONCILIATION OF NET PROFIT/(LOSS) AND RECONCILIATION OF NETWORTH

1. CORPORATE INFORMATION

Our Company was originally formed as a Limited Liability Partnership under the Limited Liability Partnership, having Firm Registration Number FRN:-009061N in the name and style of "M/s Delta Autocorp LLP" dated May 20, 2016. Subsequently our firm was converted from Limited Liability Partnership firm into a private limited company as per the provision of Part I Chapter XXI of the Companies Act, 2013 with the name and style of "Delta Autocorp Private Limited" and received a Certificate of Incorporation from the Registrar of Companies, Delhi on July 21, 2023. The company has been converted from Private Company to Public Company on May 8, 2024 with the name and style of "Delta Autocorp Limited". The corporate identification number of the company is U29304WB2023PLC263697 issued by ROC (Kolkata). The company is involved in manufacturing, selling, distributing, and servicing electric vehicles, motor cars, motor cycles, and motor vehicles of all types, along with their components, spare parts, accessories, tools, and materials. They also deal in products for transporting passengers, merchandise, and goods, using various sources of power such as gas, petroleum, diesel oil, steam, electricity, or others.

2. SIGNIFICANT ACCOUNTING POLICIES

2.01 BASIS OF ACCOUNTING AND PREPARATION OF FINANCIAL STATEMENTS

The restated summary statement of assets and liabilities of the Company as at October 31, 2024, March 31, 2024, July 20, 2023, March 31, 2023 and March 31, 2022 and the related restated summary statement of profits and loss and cash flows for the year/period ended October 31, 2024, March 31, 2024, July 20, 2023, March 31, 2023 and March 31, 2022 (herein collectively referred to as ("Restated Summary Statements") have been compiled by the management from the audited Financial Statements of the Company for the year/period ended on October 31, 2024, March 31, 2024, July 20, 2023, March 31, 2023 and March 31, 2022 approved by the Board of Directors of the Company. Restated Summary Statements have been prepared to comply in all material respects with the provisions of Part I of Chapter III of the Companies Act, 2013 (the "Act") read with Companies (Prospectus and Allotment of Securities) Rules, 2014, Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 ("ICDR Regulations") issued by SEBI and Guidance note on Reports in Companies Prospectuses (Revised 2019) ("Guidance Note"). Restated Summary Statements have been prepared specifically for inclusion in the offer document to be filed by the Company with the NSE in connection with its proposed SME IPO. The Company's management has recast the Financial Statements in the form required by Schedule III of the Companies Act, 2013 for the purpose of restated Summary Statements.

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013 and the relevant provisions of the Companies Act, 2013 ("the 2013 Act"), as applicable. 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.

Accounting policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principles in India.

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in Schedule III to the Companies Act, 2013. Based on the nature of products and the time between the acquisition of assets for processing and their realization in cash and cash equivalents, the Company has determined its operating cycle as twelve months for the purpose of current – non-current classification of assets and liabilities.

2.02 USE OF ESTIMATES

The preparation of the financial statements in conformity with Indian GAAP 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.

2.03 PROPERTY, PLANT & EQUIPMENT AND INTANGIBLE ASSETS

(i) Property, Plant & Equipment

All Property, Plant & Equipment are recorded at cost including taxes, duties, freight and other incidental expenses incurred in relation to their acquisition and bringing the asset to its intended use.

(ii) Intangible Assets

Intangible Assets are stated at acquisition cost, net of accumulated amortization and accumulated impairment losses, if any.



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2.04 DEPRECIATION AND AMORTISATION

Depreciation on fixed assets is calculated on a written down value method and the rates arrived at based on the useful lives estimated by the management, or those prescribed under the Schedule II to the Companies Act, 2013. Individual assets cost of which doesn't exceed Rs. 5,000/- each are depreciated in full in the year of purchase.

Intangible assets including internally developed intangible assets are amortised over the year for which the company expects the benefits to accrue.

2.05 INVENTORIES

Inventories comprises of Raw Material, Work in Progress & Finished Goods.

Inventories are measured at the lower of cost and net realisable value. The cost of inventories is based on the first-in, first-out principle. Net realizable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and the estimated costs necessary to make the sale.

2.06 IMPAIRMENT OF ASSETS

An asset is treated as impaired when the carrying cost of asset exceeds its recoverable value. Recoverable amount is the higher of an asset's net selling price and its value in use. Value in use is the present value of estimated future cash flows expected to arise from the continuing use of the asset and from its disposal at the end of its useful life. Net selling price is the amount obtainable from sale of the asset in an arm's length transaction between knowledgeable, willing parties, less the costs of disposal. An impairment loss is charged to the Statement of Profit and Loss in the year in which an asset is identified as impaired. The impairment loss recognised in prior accounting periods is reversed if there has been a change in the estimate of the recoverable value.

2.07 FOREIGN CURRENCY TRANSLATIONS

Income and expense in foreign currencies are converted at exchange rates prevailing on the date of the transaction. Any income or expense on account of exchange difference either on settlement or on translation at the balance sheet date is recognized in Profit & Loss Account in the year in which it arises.

2.08 BORROWING COSTS

Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalised as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for intended use. All other borrowing costs are recognised in Statement of Profit and Loss in the period in which they are incurred.

2.09 PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS

Provision are recognised where there is a present legal or statutory obligation as a result of past events, it is probable that there will be an outflow of resources to settle the obligation and a reliable estimate of the amount of the obligation can be made.

Contingent Liabilities are possible obligation arising from future events, which will be confirmed on occurrence or non occurrence of certain events not wholly within the control of the company, or present obligation where it is not probable that future outflow of resources will be required, or where reliable estimate of the amount of outflow required cannot be made. Contingent liabilities are not provided for in the standalone financial statements but are only disclosed by way of note in the standalone financial statements, involving substantial degree of estimation in measurement is recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent liabilities are not recognized but are disclosed in the notes.

Contingent assets are neither recognized nor disclosed in the financial statements.

2.10 REVENUE RECOGNITION

Revenue is Recognised only when significant risk and rewards of ownership has been transferred to the buyer and it can be reliably measured and its reasonable to expect ultimate collection of it. Gross sales are of net trade discount, rebates, sales taxes and excise duties. Revenue from services is recognized, when services have been performed as per terms of contract, amount can be measured and there is no significant uncertainty as to collection.

The Company adopts accrual concepts in preparation of accounts. Claims /Refunds not ascertainable with reasonable certainty are accounted for on final settlement.

2.11 OTHER INCOME

Interest Income on fixed deposit is recognized on time proportion basis. Other Income is accounted for when right to receive such income is established.



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2.12 TAXES ON INCOME

Income taxes are accounted for in accordance with Accounting Standard (AS-22) – “Accounting for taxes on income”, notified under Companies (Accounting Standard) Rules, 2021. Income tax comprises of both current and deferred tax.

Current tax is measured on the basis of estimated taxable income and tax credits computed in accordance with the provisions of the Income Tax Act, 1961.

The tax effect of the timing differences that result between taxable income and accounting income and are capable of reversal in one or more subsequent periods are recorded as a deferred tax asset or deferred tax liability. They are measured using substantially enacted tax rates and tax regulations as of the Balance Sheet date.

Deferred tax assets arising mainly on account of brought forward losses and unabsorbed depreciation under tax laws, are recognized, only if there is virtual certainty of its realization, supported by convincing evidence. Deferred tax assets on account of other timing differences are recognized only to the extent there is a reasonable certainty of its realization.

2.13 CASH AND BANK BALANCES

Cash and cash equivalents comprises Cash-in-hand, Current Accounts, Fixed Deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value. Other Bank Balances are short-term balance (with original maturity is more than three months but less than twelve months).

2.14 EARNINGS PER SHARE

Basic earning per share is computed by dividing the profit/ (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity share outstanding during the year. Diluted earning per share is computed by dividing the profit/ (loss) after tax (including the post tax effect of extraordinary items, if any) as adjusted for dividend, interest and other charges to expense or income (net of any attributable taxes) relating to the dilutive potential equity shares, by the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares.

2.15 EMPLOYEE BENEFITS

Defined Contribution Plan:

Contributions payable to the recognised provident fund and ESIC which is a defined contribution scheme, are charged to the statement of profit and loss.

Defined Benefit Plan:

The Company has an obligation towards gratuity, a defined benefit retirement plan covering eligible employees. The plan provides for lump sum payment to vested employees at retirement, death while in employment or on termination of employment of an amount equivalent to 15 days salary payable for each completed year of service without any monetary limit. Vesting occurs upon completion of five years of service. Provision for gratuity has been made in the books as per actuarial valuation done as at the end of the year.

The company recognizes the present value of the leave encashment obligation as a liability in the balance sheet.

Actuarial gains and losses are recognized immediately in the statement of profit and loss.

Detailed disclosures about the actuarial assumptions, method used for valuation, and the components of the leave encashment expense are provided in the financial statements.

This Projected Unit Credit (PUC) Method is used to measure the present value of the defined benefit obligation. It considers the accrued service and expected future salary increments.

2.16 SEGMENT REPORTING

The accounting policies adopted for segment reporting are in line with the accounting policies of the Company. Segment revenue, segment expenses, segment assets and segment liabilities have been identified to segments on the basis of their relationship to the operating activities of the segment. Inter-segment revenue is accounted on the basis of transactions which are primarily determined based on market / fair value factors. Revenue and expenses have been identified to segments on the basis of their relationship to the operating activities of the segment.

Revenue, expenses, assets and liabilities which relate to the Company as a whole and are not allocable to segments on reasonable basis have been included under “unallocated revenue / expenses / assets / liabilities”.



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3. NOTES ON RECONCILIATION OF RESTATED PROFITS

Particulars	For the Period Ended from April 01, 2024 to October 31, 2024	For the Period Ended from July 21 , 2023 to march 31 , 2024	For the Period from April 1, 2023 to July 20 , 2023	For the year ended March 31, 2023	For the year ended March 31, 2022
Net Profit/(Loss) after Tax as per Audited Profit & Loss Account	481.05	683.98	112.53	446.05	357.14
Adjustments for:					
Depreciation and Amortization expense	(0.54)	7.23	0.19	(4.55)	(1.09)
Profit on sale of Fixed Asset	-	0.01	-	-	0.63
gratuity expenses	-	1.45	(3.02)	-	-
Leave encashment expenses	-	3.75	(1.47)	(0.70)	-
Income tax expense	0.14	7.73	16.88	69.28	62.59
Deferred tax expense	0.16	(8.47)	1.21	3.33	1.07
Net Profit/ (Loss) After Tax as Restated	480.81	695.68	126.32	513.41	420.34

Explanatory notes to the above restatements to profits made in the audited Financial Statements of the Company for the respective years:

- a. Depreciation and Amortization Expense:** The Company has calculated depreciation using WDV method and using depreciation rates as per income tax act 1961 which has now been restated using useful life as per Schedule II of the Companies Act 2013.
- b. Profit on sale of Fixed Asset:** The Company has sold a Motor Car in the FY 2021-22 on which gain on sale of asset was not booked and the same has now been restated in the statement of profit and loss.
- c. Gratuity:** The Company has not recognised gratuity liability as per AS-15 which has now been provided for and restated.
- d. Leave Encashment:** The Company has not recognised leave encashment liability which has now been provided for and restated.
- e. Income tax expense :** The Company has calculated income tax using enacted rates applicable to LLP i.e. 30% + applicable surcharges+ cess which has now been restated using rates applicable to domestic companies under new tax regime scheme i.e. 25.168% and due to above restatement impact.
- f. Deferred Tax:** The LLP has not accounted Deferred tax in their respective reporting periods. hence, it has now been accounted and restated in the books of company using enacted rates and due to above restatement impact.



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ANNEXURE IV: CORPORATE INFORMATION, SIGNIFICANT ACCOUNTING POLICIES, RECONCILIATION OF NET PROFIT/(LOSS) AND RECONCILIATION OF NETWORTH

4. NOTES ON RECONCILIATION OF RESTATED NET-WORTH

Particulars	As at October 31, 2024	As at March 31, 2024	As at July 20, 2023	As at March 31, 2023	As at March 31, 2022
Net worth as audited (a)	2,258.65	1,777.59	1,093.61	1,006.26	620.95
Opening Balance of Adjustments	11.70	149.01	135.22	67.87	-
Deferred Tax Debit for previous years	-	-	-	-	2.69
Reversal of depreciation expenses	-	-	-	-	(1.76)
Interest on income tax expense	-	-	-	-	(0.77)
Income tax expense	-	-	-	-	4.50
Transfer to Loans	-	(149.01)	-	-	-
Change in Profit/(Loss)	(0.24)	11.70	13.79	67.35	63.21
Closing Balance of Adjustments	11.46	11.70	149.01	135.22	67.87
Net worth as restated (a +b)	2,270.11	1,789.29	1,242.62	1,141.48	688.82

Explanatory notes to the above restatements to net worth made in the audited Financial Statements of the Company for the respective years:

- a. Depreciation expense :** Opening adjustment of Depreciation prior to March 21 were adjusted from partner's capital account.
- b. Deferred tax expense :** Opening adjustment of Deferred tax prior to March 21 were adjusted from partner's capital account.
- c. Transfer to Loans:** The restatement effects pertaining to LLP has been transferred to Partner's Current A/c carried forward as Loan in the books of the Company.
- d. Income tax expense :** The Company has calculated income tax for year prior to march 2022 using enacted rates applicable to LLP i.e. 30% + applicable surcharges+ cess which has now been restated using rates applicable to domestic companies under new tax regime scheme i.e. 25.168% and due to above
- e.Changes in Profit and Loss account :** Please refer Note 3 above

5. ADJUSTMENTS HAVING NO IMPACT ON NETWORTH AND PROFIT:

a. Material Regrouping

Appropriate regroupings have been made in the Restated Summary Statements, wherever required, by a reclassification of the corresponding items of income, expenses, assets, liabilities and cash flows in order to bring them in line with the groupings as per the audited Financial Statements of the Company, prepared in accordance with Schedule III and the requirements of the Securities and Exchange Board of India (Issue of Capital & Disclosure Requirements) Regulations, 2018 (as amended).



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DETAILS OF SHARE CAPITAL AS RESTATED

ANNEXURE -

V
(₹ In Lakhs)

Particulars	As at October 31, 2024	As at March 31, 2024	As at July 20, 2023	As at March 31, 2023	As at March 31, 2022
EQUITY SHARE CAPITAL:					
AUTHORISED:					
1,60,00,000 Equity Shares of ₹ 10 each As at October 31, 2024	1,600.00	1,600.00	NA	NA	NA
(PY 1,60,00,000 Equity Shares of ₹ 10 each As at March 31, 2024)	1,600.00	1,600.00	-	-	-
ISSUED, SUBSCRIBED AND FULLY PAID UP					
11,401,698 Equity Shares of ₹ 10 each (3,08,154 Equity Shares of ₹ 10 each as March 31, 2024)	1,140.17	30.82	NA	NA	NA
	1,140.17	30.82	-	-	-
Total	1,140.17	30.82	NA	NA	NA

DETAILS OF PARTNERS CONTRIBUTION AS RESTATED

ANNEXURE -

VI
(₹ In Lakhs)

Particulars	As at October 31, 2024	As at March 31, 2024	As at July 20, 2023	As at March 31, 2023	As at March 31, 2022
(A) PARTNERS' CAPITAL ACCOUNT:					
Opening balance	-	15.00	15.00	15.00	15.00
Less: Contribution received during the year	-	-	-	-	-
Add/(Less): Withdrawal during the year / Transfer to Share capital	-	(15.00)	-	-	-
Closing balance during the year (A)	-	-	15.00	15.00	15.00
(B) PARTNERS' CURRENT ACCOUNT:					
Opening balance	-	1,227.62	1,126.48	673.82	220.10
Add: Profit/(Loss) transferred during the year	-	-	126.32	513.41	420.34
Add: Opening Deferred tax difference	-	-	-	-	2.69
Add: Opening depreciation difference	-	-	-	-	(1.76)
Less: Interest on income tax expense	-	-	-	-	(0.77)
Less: Previous year Income tax expense	-	-	-	-	4.50
Less: Withdrawal during the year	-	-	(25.18)	(60.75)	-
Contribution received during the year	-	-	-	-	28.72
Add/(Less): Transferred to borrowings	-	(1,227.62)	-	-	-
Closing balance during the year (B)	-	-	1,227.62	1,126.48	673.82
TOTAL (A+B)	-	-	1,242.62	1,141.48	688.82

Reconciliation of number of shares outstanding at the end of the year:

Particulars	As at October 31, 2024	As at March 31, 2024	As at July 20, 2023	As at March 31, 2023	As at March 31, 2022
Equity Shares at the beginning of the year	308,154	-	-	-	-
Add: Shares issued during the year / period	-	308,154	-	-	-
Add: Bonus issued during the year / period	11,093,544	-	-	-	-
Equity Shares at the end of the year	11,401,698	308,154	-	-	-

Bonus shares issued during 5 years

particulars	As at October 31, 2024
Bonus shares issued during 5 years	11,093,544

Note:



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- 1) Terms/Rights attached to Equity Shares: The company has only one class of Equity Shares having a par value of ₹ 10/- per share. Each holder of Equity share is entitled to one vote per share. In the event of liquidation of the Company, the holders of equity share will be entitled to receive remaining Assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the Share holders.
- 2) The equity shares are not repayable except in the case of a buy back, reduction of capital or winding up in terms of the provisions of the Companies Act, 2013.
- 3) Every member of the company holding equity shares has a right to attend the General Meeting of the Company and has a right to speak and on a show of hands, has one vote if he is present in person and on a poll shall have the right to vote in proportion to his share of the paid-up capital of the company.
- 4) On July 15, 2024, the company has issued 11,093,544 fully paid up equity shares (bonus issue) to the existing shareholders in the ratio 36:1

Details of Shareholders holding more than 5% of the aggregate shares of the company:

Name of Shareholders	As at October 31,2024	
	No. of Shares Held	% of Holding
Equity Share Holders		
Ankit Agarwal	9,082,124	79.66%
Priyanka Agarwal	1,189,778	10.44%

Details of Shareholders holding more than 5% of the aggregate shares of the company:

Name of Shareholders	As at March 31,2024	
	No. of Shares Held	% of Holding
Equity Share Holders		
Ankit Agarwal	285,894	92.78%
Priyanka Agarwal	22,020	7.15%

Details of Partners Profit sharing percentage more than 5%

Name of Partners	As at July 20,2023	
	Contribution to fixed capital	% of Holding
Partner's contribution		
Ankit Agarwal	1,350,000	90.00%
Priyanka Agarwal	150,000	10.00%

Details of Partners Profit sharing percentage more than 5%

Name of Partners	As at March 31,2023	
	Contribution to fixed capital	% of Holding
Partner's contribution		
Ankit Agarwal	1,350,000	90.00%
Priyanka Agarwal	150,000	10.00%

Details of Partners Profit sharing percentage more than 5%

Name of Partners	As at March 31,2022	
	Contribution to fixed capital	% of Holding
Partner's contribution		
Ankit Agarwal	1,350,000	90.00%
Priyanka Agarwal	150,000	10.00%

Details of equity shares held by promoters:

Name of Promoter	As at October 31,2024		% Change during the period
	No. of Shares Held	% of Holding	
Ankit Agarwal	9,082,124	79.66%	(13.12%)
Priyanka Agarwal	1,189,778	10.44%	3.29%
Sanwarmall Agarwalla	171,025	1.50%	1.50%



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Details of equity shares held by promoters:

Name of Promoter	As at March 31,2024		% Change during the period
	No. of Shares Held	% of Holding	
Ankit Agarwal	285,894	92.78%	2.78%
Priyanka Agarwal	22,020	7.15%	(2.85%)
Sanwarmall Agarwalla	10	0.00%	0.00%

Details of stake held by promoters:

Name of Promoter	As at July 20,2023		% Change during the period
	Contribution to fixed capital	% of Holding	
Ankit Agarwal	1,350,000	90.00%	-
Priyanka Agarwal	150,000	10.00%	-

Details of stake held by promoters:

Name of Promoter	As at March 31,2023		% Change during the year
	Contribution to fixed capital	% of Holding	
Ankit Agarwal	1,350,000	90.00%	-
Priyanka Agarwal	150,000	10.00%	-

Details of stake held by promoters:

Name of Promoter	As at March 31,2022		% Change during the year
	Contribution to fixed capital	% of Holding	
Ankit Agarwal	1,350,000	90.00%	0.00%
Priyanka Agarwal	150,000	10.00%	10.00%
United Management Consultancy Pvt Ltd	-	0.00%	(10.00%)

DETAILS OF RESERVE AND SURPLUS AS RESTATED

ANNEXURE -

VII

(₹ In Lakhs)

Particulars	As at October 31, 2024	As at March 31, 2024	As at July 20, 2023	As at March 31, 2023	As at March 31, 2022
Securities Premium					
Opening Balance	1,062.79		-	-	-
Add: Received during the year	-	1,062.79	-	-	-
Less: Utilised for bonus during the year	(1,062.79)	-	-	-	-
Closing Balance	-	1,062.79	-	-	-
Balance in profit & Loss A/c					
Opening Balance	695.68	-	-	-	-
Less: Utilised for bonus during the year	(46.56)				
Add: Profit/(Loss) transferred during the year	480.81	695.68			
Closing Balance	1,129.93	695.68	-	-	-
TOTAL	1,129.93	1,758.47	-	-	-



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DETAILS OF LONG TERM BORROWINGS AS RESTATED

ANNEXURE -

VIII
(₹ In Lakhs)

Particulars	As at October 31, 2024	As at March 31, 2024	As at July 20, 2023	As at March 31, 2023	As at March 31, 2022
Secured					
<i>Vehicle Loan</i>					
- Banks	-	-	-	2.31	7.10
TOTAL	-	-	-	2.31	7.10

(Refer Annexure xxx for terms of security, repayment and other relevant details)

DETAILS OF OTHER LONG TERM LIABILITIES AS RESTATED

ANNEXURE -

IX
(₹ In Lakhs)

Particulars	As at October 31, 2024	As at March 31, 2024	As at July 20, 2023	As at March 31, 2023	As at March 31, 2022
Others					
- Deposits from customers	247.01	251.41	221.37	213.57	150.32
TOTAL	247.01	251.41	221.37	213.57	150.32

DETAILS OF LONG TERM PROVISIONS AS RESTATED

ANNEXURE -

X
(₹ In Lakhs)

Particulars	As at October 31, 2024	As at March 31, 2024	As at July 20, 2023	As at March 31, 2023	As at March 31, 2022
Provision for employee benefits -					
- Gratuity	26.45	19.79	19.07	16.12	9.61
- Leave Encashment	8.08	3.30	5.19	3.85	2.65
TOTAL	34.53	23.09	24.26	19.97	12.26

DETAILS OF SHORT TERM BORROWINGS AS RESTATED

ANNEXURE -

XI
(₹ In Lakhs)

Particulars	As at October 31, 2024	As at March 31, 2024	As at July 20, 2023	As at March 31, 2023	As at March 31, 2022
Secured					
From Banks					
- Working Capital Demand Loan	584.10	-	60.59	-	351.97
- Current Maturities to long term debt (Vehicle loan)	-	-	-	4.79	6.50
Unsecured					
From related parties					
- Directors	284.41	284.41	55.00	55.00	60.00
- Others	251.80	251.80	351.50	351.50	308.00
TOTAL	1,120.31	536.21	467.09	411.29	726.47

(Refer Annexure xxx for terms of security, repayment and other relevant details)



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DETAILS OF TRADE PAYABLES AS RESTATED

ANNEXURE -

XII
(₹ In Lakhs)

Particulars	As at October 31, 2024	As at March 31, 2024	As at July 20, 2023	As at March 31, 2023	As at March 31, 2022
Total outstanding dues of micro enterprises and small enterprises; and	370.30	582.40	96.13	14.51	60.24
Total outstanding dues of creditors other than micro enterprises and small enterprises	124.96	137.79	139.09	151.18	176.72
TOTAL	495.26	720.19	235.22	165.69	236.96

(Refer Annexure - XXXIV for ageing)

DETAILS OF OTHER CURRENT LIABILITES AS RESTATED

ANNEXURE -

XIII
(₹ In Lakhs)

Particulars	As at October 31, 2024	As at March 31, 2024	As at July 20, 2023	As at March 31, 2023	As at March 31, 2022
Interest accrued but not due on borrowing	-	-	-	-	17.71
Other payable:-					
Liability for expenses	3.24	1.87	23.32	65.16	51.82
Customer advances	134.17	70.77	241.27	79.31	129.29
Statutory dues payable	380.28	10.23	15.74	6.04	6.96
Reimbursement of Expense to related parties	6.48	2.35	4.19	3.94	2.04
Employee related liabilities	47.36	53.09	-	-	-
Audit fees payable	1.62	1.71	-	-	-
TOTAL	573.15	140.02	284.52	154.45	207.82

DETAILS OF SHORT TERM PROVISIONS AS RESTATED

ANNEXURE -

XIV
(₹ In Lakhs)

Particulars	As at October 31, 2024	As at March 31, 2024	As at July 20, 2023	As at March 31, 2023	As at March 31, 2022
Provision for employee benefits					
- Provision for Gratuity	1.27	0.65	0.58	0.96	0.26
- Provision for Leave Encashment	0.68	0.49	0.45	0.32	0.20
Others					
- Provision for Taxation (Net of Advance Tax, TDS and TCS)	-	-	-	-	0.26
- Provision for Warranty on product FY 21-22	-	-	-	-	1.14
TOTAL	1.95	1.14	1.03	1.28	1.86

DETAILS OF DEFERRED TAX ASSETS (NET) AS RESTATED

ANNEXURE -

XVI
(₹ In Lakhs)

Particulars	As at October 31, 2024	As at March 31, 2024	As at July 20, 2023	As at March 31, 2023	As at March 31, 2022
Deferred Tax Assets arising on account of:					
-Difference of WDV as per Books and Income Tax Act, 1961	3.40	2.47	1.94	1.74	0.56
-Expenses disallowed under Income Tax Act, 1961	9.18	6.11	6.37	5.35	3.20
TOTAL	12.58	8.58	8.31	7.09	3.76



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DETAILS OF LONG-TERM LOANS AND ADVANCES AS RESTATED

ANNEXURE -

XVII
(₹ In Lakhs)

Particulars	As at October 31, 2024	As at March 31, 2024	As at July 20, 2023	As at March 31, 2023	As at March 31, 2022
Other loans & Advances:					
Advance Tax, TDS and TCS (Net of Provisions for Tax)	93.47	174.68	92.68	136.16	-
TOTAL	93.47	174.68	92.68	136.16	-

DETAILS OF OTHER NON CURRENT ASSETS AS RESTATED

ANNEXURE -

XVIII
(₹ In Lakhs)

Particulars	As at October 31, 2024	As at March 31, 2024	As at July 20, 2023	As at March 31, 2023	As at March 31, 2022
Security Deposits	12.75	12.65	18.41	12.26	2.98
TOTAL	12.75	12.65	18.41	12.26	2.98

DETAILS OF INVENTORIES AS RESTATED

ANNEXURE -

XIX
(₹ In Lakhs)

Particulars	As at October 31, 2024	As at March 31, 2024	As at July 20, 2023	As at March 31, 2023	As at March 31, 2022
Raw materials	1,578.03	1,543.38	1,315.87	1,280.21	1,306.64
Work in progress	3.25	1.46	3.76	1.55	2.05
Finished goods	245.71	190.25	54.22	73.51	59.80
Tools and Spares	6.42	6.75	-	-	-
TOTAL	1,833.41	1,741.84	1,373.85	1,355.27	1,368.49



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DETAILS OF TRADE RECEIVABLES AS RESTATED

ANNEXURE -

XX
(₹ In Lakhs)

Particulars	As at October 31, 2024	As at March 31, 2024	As at July 20, 2023	As at March 31, 2023	As at March 31, 2022
Unsecured, Considered Good					
Trade Receivable More than Six Months	9.83	6.68	2.91	4.93	3.05
Trade Receivable Less than Six Months	727.11	275.36	4.70	42.91	1.37
TOTAL	736.94	282.04	7.61	47.84	4.42

(Refer Annexure - XXXV for ageing)

DETAILS OF CASH & BANK BALANCES AS RESTATED

ANNEXURE -

XXI
(₹ In Lakhs)

Particulars	As at October 31, 2024	As at March 31, 2024	As at July 20, 2023	As at March 31, 2023	As at March 31, 2022
a. Cash and Cash Equivalents					
Cash-in-Hand	11.52	4.49	2.01	0.49	0.32
Balances with bank	4.84	68.54	0.18	26.76	2.22
b. Other Bank Balances with Scheduled Bank					
Fixed Deposit Receipts	22.70	12.50	12.50	20.00	7.50
<i>Fixed Deposit (having original maturity of more than 3 months and remaining maturity of less than 12 months and fixed deposits held as security against the bank guarantees having remaining maturity of less than 12 months)</i>					
TOTAL	39.06	85.53	14.69	47.25	10.04

DETAILS OF SHORT TERM LOAN AND ADVANCES AS RESTATED

ANNEXURE -

XXII
(₹ In Lakhs)

Particulars	As at October 31, 2024	As at March 31, 2024	As at July 20, 2023	As at March 31, 2023	As at March 31, 2022
Others					
Unsecured					
Vendor Advances	546.63	349.60	429.26	172.53	174.65
Balance with government authorities	1,112.88	554.56	405.37	259.10	388.18
Prepaid Expenses	73.17	44.99	17.49	0.99	0.33
Employee Advance	17.46	11.79	-	-	-
TOTAL	1,750.14	960.94	852.12	432.62	563.16

DETAILS OF OTHER CURRENT ASSET AS RESTATED

ANNEXURE -

XXIII
(₹ In Lakhs)

Particulars	As at October 31, 2024	As at March 31, 2024	As at July 20, 2023	As at March 31, 2023	As at March 31, 2022
Interest accrued on Fixed deposit	1.11	1.15	0.35	0.81	0.21
TOTAL	1.11	1.15	0.35	0.81	0.21



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ANNEXURE- XV
(₹ In Lakhs)

DETAILS OF PROPERTY, PLANT & EQUIPMENT AND INTANGIBLE ASSETS AS RESTATED

Particulars	GROSS BLOCK			DEPRECIATION & AMORTIZATION				NET BLOCK		
	AS AT 01.04.2024	ADDITIONS	DEDUCTIONS	AS AT 31.10.2024	UPTO 21.07.2023	FOR THE PERIOD	DEDUCTIONS	UPTO 31.10.2024	AS AT 31.10.2024	AS AT 31.03.2024
Property, Plant & Equipment	61.86	0.99	-	62.85	20.82	4.40	-	25.22	37.63	41.04
Plant & Machinery	28.93	-	-	28.93	19.88	1.66	-	21.54	7.39	9.05
Car	19.70	1.09	-	20.79	14.33	2.11	-	16.44	4.35	5.37
Computer	10.12	2.91	-	13.03	6.50	1.39	-	7.89	5.14	3.62
Office equipment	6.55	0.75	-	7.30	1.52	0.77	-	2.29	5.01	5.03
Furniture & fixture	15.68	-	-	15.68	5.76	3.67	-	9.43	6.25	9.92
Temporary structure	-	-	-	-	-	-	-	-	-	-
Intangible Assets	43.01	0.90	-	43.91	27.94	2.40	-	30.34	13.57	15.07
Intellectual Property rights	2.17	1.41	-	3.58	0.59	0.39	-	0.98	2.60	1.58
Software	-	-	-	-	-	-	-	-	-	-
Intangible Assets under development	103.26	77.65	-	180.91	-	-	-	-	180.91	103.26
New Product Development	-	-	-	-	-	-	-	-	-	-
Total	291.28	85.70	-	376.98	97.34	16.79	-	114.13	262.85	193.94

Particulars	GROSS BLOCK			DEPRECIATION & AMORTIZATION				NET BLOCK		
	AS AT 21.07.2023	ADDITIONS	DEDUCTIONS	AS AT 31.03.2024	UPTO 21.07.2023	FOR THE PERIOD	DEDUCTIONS	UPTO 31.03.2024	AS AT 31.03.2024	AS AT 20.07.2023
Property, Plant & Equipment	51.90	10.03	0.07	61.86	15.25	5.58	0.01	20.82	41.04	36.65
Plant & Machinery	28.93	-	-	28.93	17.37	2.51	-	19.88	9.05	11.56
Car	17.40	2.30	-	19.70	11.18	3.15	-	14.33	5.37	6.22
Computer	8.25	1.87	-	10.12	5.07	1.43	-	6.50	3.62	3.18
Office equipment	5.52	1.03	-	6.55	0.53	0.99	-	1.52	5.03	4.99
Furniture & fixture	5.81	9.87	-	15.68	0.52	5.24	-	5.76	9.92	5.29
Temporary structure	-	-	-	-	-	-	-	-	-	-
Intangible Assets	35.74	7.27	-	43.01	26.23	1.71	-	27.94	15.07	9.51
Intellectual Property rights	2.17	-	-	2.17	0.24	0.35	-	0.59	1.58	1.93
Software	-	-	-	-	-	-	-	-	-	-
Intangible Assets under development	28.76	74.50	-	103.26	-	-	-	-	103.26	28.76
New Product Development	-	-	-	-	-	-	-	-	-	-
Total	184.48	106.87	0.07	291.28	76.39	20.96	0.01	97.34	193.94	108.09

Particulars	GROSS BLOCK			DEPRECIATION & AMORTIZATION				NET BLOCK		
	AS AT 01.04.2023	ADDITIONS	DEDUCTIONS	AS AT 20.07.2023	UPTO 01.04.2023	FOR THE PERIOD	DEDUCTIONS	UPTO 20.07.2023	AS AT 20.07.2023	AS AT 31.03.2023
Property, Plant & Equipment	49.91	1.99	-	51.90	13.17	2.08	-	15.25	36.65	36.74
Plant & Machinery	28.93	-	-	28.93	16.16	1.21	-	17.37	11.56	12.77
Car	16.44	0.96	-	17.40	9.93	1.25	-	11.18	6.22	6.51
Computer	7.85	0.40	-	8.25	4.58	0.49	-	5.07	3.18	3.27
Office equipment	0.71	4.81	-	5.52	0.41	0.12	-	0.53	4.99	0.30
Furniture & fixture	-	5.81	-	5.81	-	0.52	-	0.52	5.29	-
Temporary structure	-	-	-	-	-	-	-	-	-	-
Intangible Assets	35.74	-	-	35.74	25.42	0.81	-	26.23	9.51	10.32
Intellectual Property rights	1.00	1.17	-	2.17	0.17	0.07	-	0.24	1.93	0.83
Software	-	-	-	-	-	-	-	-	-	-
Intangible Assets under development	-	28.76	-	28.76	-	-	-	-	28.76	-
New Product Development	-	-	-	-	-	-	-	-	-	-
Total	140.58	43.90	-	184.48	69.84	6.55	-	76.39	108.09	70.74

Particulars	GROSS BLOCK			DEPRECIATION & AMORTIZATION				NET BLOCK		
	AS AT 01.04.2022	ADDITIONS	DEDUCTIONS	AS AT 31.03.2023	UPTO 01.04.2022	FOR THE YEAR	DEDUCTIONS	UPTO 31.03.2023	AS AT 31.03.2023	AS AT 31.03.2022
Property, Plant & Equipment	45.88	4.03	-	49.91	5.86	7.31	-	13.17	36.74	40.02
Plant & Machinery	28.93	-	-	28.93	10.36	5.80	-	16.16	12.77	18.57
Car	9.08	7.36	-	16.44	5.84	4.09	-	9.93	6.51	3.24
Computer	4.90	2.95	-	7.85	2.51	2.07	-	4.58	3.27	2.39
Office equipment	0.71	-	-	0.71	0.31	0.10	-	0.41	0.30	0.40
Furniture & fixture	-	-	-	-	-	-	-	-	-	-
Temporary structure	-	-	-	-	-	-	-	-	-	-
Intangible Assets	35.74	-	-	35.74	21.81	3.61	-	25.42	10.32	13.93
Intellectual Property rights	1.00	1.00	-	2.00	-	0.17	-	0.17	0.83	-
Software	-	-	-	-	-	-	-	-	-	-
Total	125.24	15.34	-	140.58	46.69	23.15	-	69.84	70.74	78.55

Particulars	GROSS BLOCK			DEPRECIATION & AMORTIZATION				NET BLOCK		
	AS AT 01.04.2021	ADDITIONS	DEDUCTIONS	AS AT 31.03.2022	UPTO 01.04.2021	FOR THE YEAR	DEDUCTIONS	UPTO 31.03.2022	AS AT 31.03.2022	AS AT 31.03.2021
Property, Plant & Equipment	9.21	36.67	-	45.88	4.41	1.45	-	5.86	40.02	4.80
Plant & Machinery	18.22	12.21	1.50	28.93	4.31	6.90	0.85	10.36	18.57	13.91
Car	5.86	3.22	-	9.08	3.71	2.13	-	5.84	3.24	2.15
Computer	2.67	2.23	-	4.90	1.82	0.69	-	2.51	2.39	0.85
Office equipment	0.39	0.32	-	0.71	0.22	0.09	-	0.31	0.40	0.17
Furniture & fixture	-	-	-	-	-	-	-	-	-	-
Temporary structure	-	-	-	-	-	-	-	-	-	-
Intangible Assets	31.05	4.69	-	35.74	18.06	3.75	-	21.81	13.93	12.99
Intellectual Property rights	-	-	-	-	-	-	-	-	-	-
Software	-	-	-	-	-	-	-	-	-	-
Total	67.40	59.34	1.50	125.24	32.53	15.01	0.85	46.69	78.55	34.87



Delta Autocorp Limited
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DETAILS OF REVENUE FROM OPERATIONS AS RESTATED

ANNEXURE - XXIV
(₹ In Lakhs)

Particulars	For the Period Ended from April 01, 2024 to October 31, 2024	For the Period Ended from July 21, 2023 to march 31, 2024	For the Period from April 1, 2023 to July 20, 2023	For the year ended March 31, 2023	For the year ended March 31, 2022
Sale of Products	4,513.92	6,306.08	1,774.01	8,001.98	5,713.39
Sale of services	4.00	1.20	-	-	-
TOTAL	4,517.92	6,307.28	1,774.01	8,001.98	5,713.39

DETAILS OF OTHER INCOME AS RESTATED

ANNEXURE - XXV
(₹ In Lakhs)

Particulars	For the Period Ended from April 01, 2024 to October 31, 2024	For the Period Ended from July 21, 2023 to march 31, 2024	For the Period from April 1, 2023 to July 20, 2023	For the year ended March 31, 2023	For the year ended March 31, 2022
Interest Received on Fixed deposits	0.03	1.05	0.12	1.26	0.28
Foreign Exchange Gain	3.55	4.05	0.59	28.40	29.50
Discount Received	4.12	18.81	6.57	19.44	9.23
Expense Written Back	0.51	2.01	-	-	0.63
Reversal Leave encashment provision	-	0.73	-	-	-
Sundry balances written back	-	-	0.83	2.87	0.33
Miscellaneous Income	1.40	0.60	0.08	1.61	0.05
TOTAL	9.61	27.25	8.19	53.58	40.02

DETAILS OF COST OF RAW MATERIAL CONSUMED AS RESTATED

ANNEXURE - XXVI
(₹ In Lakhs)

Particulars	For the Period Ended from April 01, 2024 to October 31, 2024	For the Period Ended from July 21, 2023 to march 31, 2024	For the Period from April 1, 2023 to July 20, 2023	For the year ended March 31, 2023	For the year ended March 31, 2022
Opening Stock	1,550.13	1,315.87	1,280.21	1,306.64	343.86
Add: Purchase During the year	3,394.03	4,973.45	1,391.71	6,236.89	5,321.54
Less: Closing Stock	(1,584.45)	(1,550.13)	(1,315.87)	(1,280.21)	(1,306.64)
TOTAL	3,359.71	4,739.19	1,356.05	6,263.32	4,358.76



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DETAILS OF CHANGES IN INVENTORIES OF FINISHED GOODS AND WORK IN PROGRESS

ANNEXURE - XXVII
(₹ In Lakhs)

Particulars	For the Period Ended from April 01, 2024 to October 31, 2024	For the Period Ended from July 21, 2023 to march 31, 2024	For the Period from April 1, 2023 to July 20, 2023	For the year ended March 31, 2023	For the year ended March 31, 2022
Work in progress					
Opening Stock	1.46	3.76	1.55	2.05	1.02
Less: Closing Stock	(3.25)	(1.46)	(3.76)	(1.55)	(2.05)
Total (a)	(1.79)	2.30	(2.21)	0.50	(1.03)
Finished Goods					
Opening Stock	190.25	54.22	73.51	59.80	34.20
Less: Closing Stock	(245.71)	(190.25)	(54.22)	(73.51)	(59.80)
Total (b)	(55.46)	(136.03)	19.29	(13.71)	(25.60)
GRAND TOTAL (a+b)	(57.25)	(133.73)	17.08	(13.21)	(26.63)

DETAILS OF EMPLOYEE BENEFIT EXPENSES AS RESTATED

ANNEXURE - XXVIII
(₹ In Lakhs)

Particulars	For the Period Ended from April 01, 2024 to October 31, 2024	For the Period Ended from July 21, 2023 to march 31, 2024	For the Period from April 1, 2023 to July 20, 2023	For the year ended March 31, 2023	For the year ended March 31, 2022
Salary and incentives	215.65	306.48	90.51	440.92	250.21
Contribution to Provident and others funds					
- Provident fund & Employee state insurance	11.02	13.15	3.73	11.54	6.23
- Leave encashment	4.97	-	1.47	1.57	0.64
- Gratuity expense	7.60	0.79	3.02	7.21	3.44
Staff Welfare Expense	0.59	0.87	0.01	0.28	-
TOTAL	239.83	321.29	98.74	461.52	260.52

DETAILS OF FINANCE COST AS RESTATED

ANNEXURE - XXIX
(₹ In Lakhs)

Particulars	For the Period Ended from April 01, 2024 to October 31, 2024	For the Period Ended from July 21, 2023 to march 31, 2024	For the Period from April 1, 2023 to July 20, 2023	For the year ended March 31, 2023	For the year ended March 31, 2022
Interest on Borrowings	9.51	0.86	12.37	74.43	42.14
Interest on delayed payment of taxes	-	-	0.02	0.23	0.63
Bank Charges	6.67	0.57	1.01	8.27	5.18
TOTAL	16.18	1.43	13.40	82.93	47.95



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DETAILS OF DEPRECIATION AND AMORTIZATION EXPENSE AS RESTATED

ANNEXURE - XXX
(₹ In Lakhs)

Particulars	For the Period Ended from April 01, 2024 to October 31, 2024	For the Period Ended from July 21, 2023 to march 31, 2024	For the Period from April 1, 2023 to July 20, 2023	For the year ended March 31, 2023	For the year ended March 31, 2022
Depreciation Expense	14.00	18.90	5.67	19.37	11.26
Amortization Expense	2.79	2.06	0.88	3.78	3.75
TOTAL	16.79	20.96	6.55	23.15	15.01

DETAILS OF OTHER EXPENSES AS RESTATED

ANNEXURE - XXXI
(₹ In Lakhs)

Particulars	For the Period Ended from April 01, 2024 to October 31, 2024	For the Period Ended from July 21, 2023 to march 31, 2024	For the Period from April 1, 2023 to July 20, 2023	For the year ended March 31, 2023	For the year ended March 31, 2022
Direct expense					
Power & fuel	5.30	5.43	2.00	4.35	3.15
Repairs and Maintenance	6.99	10.59	0.49	22.34	23.57
Manufacturing expense	130.65	256.74	30.21	164.45	171.16
As Auditors:					
For Statutory Audit	1.80	1.80	0.25	0.60	0.60
For Taxation matters	-	1.20	0.15	0.40	0.40
Rent	35.13	42.01	6.32	22.67	19.48
Duties, rates and taxes	15.93	0.96	0.12	0.10	10.28
Printing & Stationery	7.18	5.66	1.46	7.29	6.00
Courier Charges	-	-	1.96	12.07	4.93
Insurance premium	3.22	4.09	2.27	3.43	0.32
Professional Charges	6.16	11.14	0.41	20.13	33.11
Carriage outward	-	-	36.69	131.73	145.98
Travelling & Conveyance Expenses	29.71	48.21	22.52	69.77	43.19
Business promotion & marketing expenses	9.12	19.49	6.59	46.65	41.03
Discount expense	31.75	23.99	5.80	30.31	20.60
Office Expenses	4.17	8.81	1.83	5.82	6.17
Donation Expenses	-	1.03	0.02	0.14	0.07
Security Guards	3.32	3.69	0.86	2.26	1.57
Telephone & Internet Expenses	3.31	3.54	0.60	0.89	1.34
Vehicles Parking	-	-	0.35	0.56	-
PDI Reimbursement	-	-	0.47	0.76	-
Membership and Subscription Fees	0.67	1.22	0.20	2.99	-
Subvention fees	0.04	1.03	-	-	-
Statutory demand /penalty	0.20	4.75	-	1.61	-
IPO expenses	15.10	-	-	-	-
TOTAL	309.75	455.38	121.57	551.32	532.95



ANNEXURE FOR TERMS OF BORROWINGS AS RESTATED:

Name of Lender	Nature of Security	Repayment Terms	Sanction (₹ In Lakhs)	Rate of Interest	Tenure (Months)	No of O/S Instalments	Instalment (₹)	Outstanding as on October 31, 2024 (₹ In Lakhs)	Outstanding as on March 31, 2024 (₹ In Lakhs)	Outstanding as on July 20, 2023 (₹ In Lakhs)	Outstanding as on March 31, 2023 (₹ In Lakhs)	Outstanding as on March 31, 2022 (₹ In lakhs)
Kotak Mahindra Bank Ltd	Car	Repayable in 36 Equated Monthly Instalments (EMIs)	10.00	Interest equivalent to amount totalling 128,101/-	36	-	31,336	-	-	-	1.54	5.02
HDFC Bank Ltd	Car	Repayable in 39 Equated Monthly Instalments (EMIs)	10.24	Interest equivalent to amount totalling 1024161/-	39	-	29,673	-	-	-	5.56	8.58
Axis Bank Ltd	Collateral: Exclusive charge by way of mortgage of land measuring an area of 4.18142 contains be the same little more or less 3 storied building thereon with a total built up area of 5210 sq. ft lying and situated at under Plot No 17 in Block GD in Sector III of the Northern salt Lake city within the jurisdiction of A.D.S.R. Bidhargar and within the limits of Bidhargar municipality P. S. Bidhargar Dist. 24 Parganas (North) Primary: Hypothecation on all current assets of the firm both current and future and personal Guarantee of directors	Repayable on demand	998.7713	Repo Rate + 3.50% & Repo rate +3.00%	NA	NA	NA	-	-	-	-	351.97
DBS Bank limited	Collateral: Built up Residential Flat No G-1 Ground Floor (Front side portion) built on Property bearing no. 26 area measuring 555.55 sq. yards on Road No. 53 colony known as West Punjabi Bagh (Freehold Colony of MCD) situated in the area of Village Madapur Delhi owned by Mr. Sanwaramall Agarwalla Built up Residential Flat/Dwelling Unit of Lower Ground Floor area measuring 277.77 sq. yards built on Property bearing no. 26 area measuring 555.55 sq. yards on Road No. 53 colony known as West Punjabi Bagh (Freehold Colony of MCD) situated in the area of Village Madapur Delhi owned by Ms. Bhama Agarwalla Primary: Hypothecation on all current assets of the firm both current and future and personal Guarantee of directors	Repayable on demand	1000.00	8.9% p.a.	12	NA	NA	584.10	-	-	-	-
Mrs Priyanka Agarwal	Unsecured	Repayable on demand	NA	9% or mutually agreed	NA	NA	NA	45.16	45.16	55.00	55.00	60.00
Mr. Bhama Agarwalla	Unsecured	Repayable on demand	NA	9% or mutually agreed	NA	NA	NA	34.82	34.82	35.75	35.75	39.00
Ankit Agarwal HUF	Unsecured	Repayable on demand	NA	12% or mutually agreed	NA	NA	NA	58.38	58.38	60.00	60.00	60.00
Sanwaramall Agarwalla	Unsecured	Repayable on demand	NA	9% or mutually agreed	NA	NA	NA	90.24	90.24	92.75	92.75	95.00
Prashuram Sanwaramall Agarwalla & Sons HUF	Unsecured	Repayable on demand	NA	9% or mutually agreed	NA	NA	NA	158.60	158.60	163.00	163.00	113.00
Pranshu Katwal	Unsecured	Repayable on demand	NA	NA	NA	NA	NA	149.01	149.01	-	-	1.00
Ankit Agarwal*	Unsecured	Repayable on demand	NA	NA	NA	NA	NA	1,120.31	536.21	406.50	413.60	733.57
Total								584.10	584.10	-	-	351.97

*Note : Balance amount includes effects of Restatement up to 20th July 2023.

Aggregate amount of loans guaranteed by directors & others



Delta Autocorp Limited
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DETAILS OF OTHER INCOME AS RESTATED

ANNEXURE - XXXIII
(₹ In Lakhs)

Particulars	For the Period Ended from April 01, 2024 to October 31, 2024	For the Period Ended from July 21, 2023 to march 31, 2024	For the Period from April 1, 2023 to July 20, 2023	For the year ended March 31, 2023	For the year ended March 31, 2022	Nature
Other Income	9.61	27.25	8.19	53.58	40.02	
Net Profit Before Tax as Restated	642.52	930.01	168.81	686.53	564.85	
Percentage	1.50%	2.93%	4.85%	7.80%	7.09%	

Source of Income

Interest Received on FD	0.03	1.05	0.12	1.26	0.28	Recurring and not related to Business Activity
Foreign Exchange Gain	3.55	4.05	0.59	28.40	29.50	Recurring and not related to Business Activity
Discount Received	4.12	18.81	6.57	19.44	9.23	Non - Recurring and related to Business Activity
Expense Written Back	0.51	2.01	-	-	0.63	Non-Recurring and not related to Business Activity
Reversal Leave encashment provision	-	0.73	-	-	-	Non-Recurring and not related to Business Activity
Sundry balances written back	-	-	0.83	2.87	0.33	Non-Recurring and not related to Business Activity
Miscellaneous Income	1.40	0.60	0.08	1.61	0.05	Non-Recurring and not related to Business Activity
Total Other income	9.61	27.25	8.19	53.58	40.02	



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AGEING OF TRADE PAYABLES AS RESTATED

ANNEXURE - XXXIV
(₹ In Lakhs)

I. Ageing of Creditors as at October 31, 2024

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(a) MSME	370.30	-	-	-	370.30
(b) Others	124.96	-	-	-	124.96
(c) Disputed Dues - MSME	-	-	-	-	-
(d) Disputed Dues - Others	-	-	-	-	-
Total	495.26	-	-	-	495.26

II. Ageing of Creditors as at March 31, 2024

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(a) MSME	582.40	-	-	-	582.40
(b) Others	137.79	-	-	-	137.79
(c) Disputed Dues - MSME	-	-	-	-	-
(d) Disputed Dues - Others	-	-	-	-	-
Total	720.19	-	-	-	720.19

III. Ageing of Creditors as at July 20, 2023

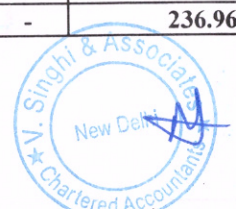
Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(a) MSME	96.13	-	-	-	96.13
(b) Others	139.09	-	-	-	139.09
(c) Disputed Dues - MSME	-	-	-	-	-
(d) Disputed Dues - Others	-	-	-	-	-
Total	235.22	-	-	-	235.22

IV. Ageing of Creditors as at March 31, 2023

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(a) MSME	14.51	-	-	-	14.51
(b) Others	151.18	-	-	-	151.18
(c) Disputed Dues - MSME	-	-	-	-	-
(d) Disputed Dues - Others	-	-	-	-	-
Total	165.69	-	-	-	165.69

V. Ageing of Creditors as at March 31, 2022

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(a) MSME	60.24	-	-	-	60.24
(b) Others	175.57	0.82	0.33	-	176.72
(c) Disputed Dues - MSME	-	-	-	-	-
(d) Disputed Dues - Others	-	-	-	-	-
Total	235.81	0.82	0.33	-	236.96



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AGEING OF TRADE RECEIVABLES AS RESTATED

ANNEXURE - XXXV
(₹ In Lakhs)

I. Ageing of Debtors as at October 31, 2024

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	
(a) Undisputed Trade receivables - considered good	727.11	3.32	1.78	1.80	2.93	736.94
(b) Undisputed Trade Receivables - considered doubtful	-	-	-	-	-	-
(c) Disputed Trade Receivables - considered good	-	-	-	-	-	-
(d) Disputed Trade Receivables - considered doubtful	-	-	-	-	-	-
Total	727.11	3.32	1.78	1.80	2.93	736.94

II. Ageing of Debtors as at March 31, 2024

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	
(a) Undisputed Trade receivables - considered good	275.36	1.79	1.81	0.20	2.88	282.04
(b) Undisputed Trade Receivables - considered doubtful	-	-	-	-	-	-
(c) Disputed Trade Receivables - considered good	-	-	-	-	-	-
(d) Disputed Trade Receivables - considered doubtful	-	-	-	-	-	-
Total	275.36	1.79	1.81	0.20	2.88	282.04

III. Ageing of Debtors as at July 20, 2023

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	
(a) Undisputed Trade receivables - considered good	4.70	0.07	0.20	0.06	2.58	7.61
(b) Undisputed Trade Receivables - considered doubtful	-	-	-	-	-	-
(c) Disputed Trade Receivables - considered good	-	-	-	-	-	-
(d) Disputed Trade Receivables - considered doubtful	-	-	-	-	-	-
Total	4.70	0.07	0.20	0.06	2.58	7.61

IV. Ageing of Debtors as at March 31, 2023

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	
(a) Undisputed Trade receivables - considered good	42.91	1.78	0.55	0.05	2.55	47.84
(b) Undisputed Trade Receivables - considered doubtful	-	-	-	-	-	-
(c) Disputed Trade Receivables - considered good	-	-	-	-	-	-
(d) Disputed Trade Receivables - considered doubtful	-	-	-	-	-	-
Total	42.91	1.78	0.55	0.05	2.55	47.84

V. Ageing of Debtors as at March 31, 2022

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	
(a) Undisputed Trade receivables - considered good	1.37	0.44	0.06	2.35	0.20	4.42
(b) Undisputed Trade Receivables - considered doubtful	-	-	-	-	-	-
(c) Disputed Trade Receivables - considered good	-	-	-	-	-	-
(d) Disputed Trade Receivables - considered doubtful	-	-	-	-	-	-
Total	1.37	0.44	0.06	2.35	0.20	4.42



Delta Autocorp Limited
(Formerly known as "Delta Autocorp Private Limited")
(Formerly known as "Delta Autocorp LLP")
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ANNEXURE - XXXVI

DISCLOSURE UNDER AS-15 AS RESTATED

A. DEFINED CONTRIBUTION PLAN

Particulars	For the Period Ended from April 01, 2024 to October 31, 2024	For the Period Ended from July 21, 2023 to march 31, 2024	For the Period from April 1, 2023 to July 20, 2023	For the year ended March 31, 2023	For the year ended March 31, 2022
	(₹ in Lakhs)	(₹ in Lakhs)	(₹ in Lakhs)	(₹ in Lakhs)	(₹ in Lakhs)
Employers' Contribution to Provident Fund and ESIC	11.02	13.15	3.73	11.54	6.23

B. DEFINED BENEFIT OBLIGATION

1) Gratuity

The Present value of obligation is determined based on actuarial valuation using the Projected Unit Credit Method. This method considers each period of service as giving rise to an additional unit of benefit entitlement and measures each unit separately to build up the final obligation. The Company does not have a funded plan for gratuity liability.

Interest cost: It is the increase in the Plan liability over the accounting period resulting from the operation of the actuarial assumption of the interest rate.

Current Service Cost: is the discounted present value of the benefits from the Plan's benefit formula attributable to the services rendered by employees during the accounting period.

Actuarial Gain or Loss: occurs when the experience of the Plan differs from that anticipated from the actuarial assumptions. It could also occur due to changes made in the actuarial assumptions.

The gratuity benefit payable to the employees of the Company is as per the provisions of the Payment of Gratuity Act, 1972, as amended. Under the gratuity plan, every employee who has completed at least 5 years of service gets gratuity on separation or at the time of superannuation calculated for equivalent to 15 days salary for each completed year of service calculated on last drawn basic salary.

I. ASSUMPTIONS:	For the Period Ended from April 01, 2024 to October 31, 2024	For the Period Ended from July 21, 2023 to march 31, 2024	For the Period from April 1, 2023 to July 20, 2023	For the year ended March 31, 2023	For the year ended March 31, 2022
Discount Rate	7.00%	7.20%	7.30%	7.50%	7.25%
Salary Escalation	7.00%	7.00%	7.00%	7.00%	7.00%
Withdrawal Rates	10% at younger ages reducing to 2% p.a. at older ages	10% at younger ages reducing to 2% p.a. at older ages	10% at younger ages reducing to 2% p.a. at older ages	10% at younger ages reducing to 2% p.a. at older ages	10% at younger ages reducing to 2% p.a. at older ages
Mortality Table	Indian Assured Lives Mortality (2012-14) Ult.	Indian Assured Lives Mortality (2012-14) Ult.	Indian Assured Lives Mortality (2012-14) Ult.	Indian Assured Lives Mortality (2012-14) Ult.	Indian Assured Lives Mortality (2012-14) Ult.
Retirement Age	60 years	60 years	60 years	60 years	60 years

II. CHANGE IN THE PRESENT VALUE OF DEFINED BENEFIT OBLIGATION:	As at October 31, 2024	As at March 31, 2024	As at July 20, 2023	As at March 31, 2023	As at March 31, 2022
	(₹ in Lakhs)	(₹ in Lakhs)	(₹ in Lakhs)	(₹ in Lakhs)	(₹ in Lakhs)
Present Value of Benefit Obligation as at the beginning of the year	20.44	19.65	17.08	9.87	6.43
Transfer in/(out) obligation	-	-	-	-	-
Current Service Cost	5.67	6.29	3.34	7.76	4.54
Interest Cost	0.85	0.94	0.41	0.71	0.44
(Benefit paid)	(0.32)	-	(0.45)	-	-
Actuarial (gains)/losses	1.08	(6.44)	(0.73)	(1.26)	(1.54)
Present value of benefit obligation as at the end of the year	27.72	20.44	19.65	17.08	9.87



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ANNEXURE - XXXVI

DISCLOSURE UNDER AS-15 AS RESTATED

III. ACTUARIAL GAINS/LOSSES:	For the Period Ended from April 01, 2024 to October 31, 2024	For the Period Ended from July 21, 2023 to March 31, 2024	For the Period from April 1, 2023 to July 20, 2023	For the year ended March 31, 2023	For the year ended March 31, 2022
	(₹ in Lakhs)	(₹ in Lakhs)	(₹ in Lakhs)	(₹ in Lakhs)	(₹ in Lakhs)
Actuarial (gains)/losses on obligation for the year	1.08	(6.44)	(0.73)	(1.26)	(1.54)
Actuarial (gains)/losses on asset for the year	-	-	-	-	-
Actuarial (gains)/losses recognized in income & expenses Statement	1.08	(6.44)	(0.73)	(1.26)	(1.54)

IV. EXPENSES RECOGNISED	For the Period Ended from April 01, 2024 to October 31, 2024	For the Period Ended from July 21, 2023 to March 31, 2024	For the Period from April 1, 2023 to July 20, 2023	For the year ended March 31, 2023	For the year ended March 31, 2022
	(₹ in Lakhs)	(₹ in Lakhs)	(₹ in Lakhs)	(₹ in Lakhs)	(₹ in Lakhs)
Current service cost	5.67	6.29	3.34	7.76	4.54
Interest cost	0.85	0.94	0.41	0.71	0.44
Expected return on Plan Asset	-	-	-	-	-
Actuarial (gains)/losses	1.08	(6.44)	(0.73)	(1.26)	(1.54)
(Benefit paid)	-	-	-	-	-
Expense charged to the Statement of Profit and Loss	7.60	0.79	3.02	7.21	3.44

V. BALANCE SHEET RECONCILIATION:	As at October 31, 2024	As at March 31, 2024	As at July 20, 2023	As at March 31, 2023	As at March 31, 2022
	(₹ in Lakhs)	(₹ in Lakhs)	(₹ in Lakhs)	(₹ in Lakhs)	(₹ in Lakhs)
Opening net liability	20.44	19.65	17.08	9.87	6.43
Expense as above	7.60	0.79	3.02	7.21	3.44
Transfer in / (out) Obligation	-	-	-	-	-
Benefit paid	(0.32)	-	(0.45)	-	-
Transfer in / (out) Plant Asset	-	-	-	-	-
Contributions to Plan Asset	-	-	-	-	-
Net liability/(asset) recognized in the balance sheet	27.72	20.44	19.65	17.08	9.87

VI. EXPERIENCE ADJUSTMENTS	For the Period Ended from April 01, 2024 to October 31, 2024	For the Period Ended from July 21, 2023 to March 31, 2024	For the Period from April 1, 2023 to July 20, 2023	For the year ended March 31, 2023	For the year ended March 31, 2022
	(₹ in Lakhs)	(₹ in Lakhs)	(₹ in Lakhs)	(₹ in Lakhs)	(₹ in Lakhs)
On Plan Liability (Gains)/Losses	1.08	(6.44)	(0.73)	(1.26)	(1.54)
Actuarial (gains)/losses recognized in income & expenses Statement	1.08	(6.44)	(0.73)	(1.26)	(1.54)

VII. The estimates of rate of salary increase considered in the actuarial valuation takes into account inflation, seniority, promotion and all other relevant factors including supply and demand in the employment market.



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ANNEXURE - XXXVI

DISCLOSURE UNDER AS-15 AS RESTATED

2) Leave Encashment:

I. ASSUMPTIONS:	For the Period Ended from April 01, 2024 to October 31, 2024	For the Period Ended from July 21, 2023 to March 31, 2024	For the Period from April 1, 2023 to July 20, 2023	For the year ended March 31, 2023	For the year ended March 31, 2022
Discount Rate	7.00%	7.20%	7.25%	7.50%	7.25%
Salary Escalation	7.00%	7.00%	10.00%	10.00%	10.00%
Withdrawal Rates	10% at younger ages reducing to 2% p.a. at older ages	10% at younger ages reducing to 2% p.a. at older ages	10.00%	10.00%	10.00%
Mortality Table	Indian Assured Lives Mortality (2012-14) Ult.	Indian Assured Lives Mortality (2012-14) Ult.	Indian Assured Lives Mortality (2012-14) Ult.	Indian Assured Lives Mortality (2012-14) Ult.	Indian Assured Lives Mortality (2012-14) Ult.
Retirement Age	60 years	60 years	60 years	60 years	60 years

II. CHANGE IN THE PRESENT VALUE OF DEFINED BENEFIT OBLIGATION:	As at October 31, 2024	As at March 31, 2024	As at July 20, 2023	As at March 31, 2023	As at March 31, 2022
	(₹ in Lakhs)	(₹ in Lakhs)	(₹ in Lakhs)	(₹ in Lakhs)	(₹ in Lakhs)
Present Value of Benefit Obligation as at the beginning of the year	3.79	5.64	4.17	2.85	2.51
Current Service Cost	4.75	1.49	1.00	2.33	1.55
Interest cost	0.15	0.26	0.10	0.20	0.16
(Benefit paid)	-	(1.12)	-	(0.25)	(0.29)
Actuarial (gains)/losses	0.07	(2.48)	0.37	(0.96)	(1.07)
Present value of benefit obligation as at the end of the year	8.76	3.79	5.64	4.17	2.85

III. ACTUARIAL GAINS/LOSSES:	For the Period Ended from April 01, 2024 to October 31, 2024	For the Period Ended from July 21, 2023 to March 31, 2024	For the Period from April 1, 2023 to July 20, 2023	For the year ended March 31, 2023	For the year ended March 31, 2022
	(₹ in Lakhs)	(₹ in Lakhs)	(₹ in Lakhs)	(₹ in Lakhs)	(₹ in Lakhs)
Actuarial (gains)/losses on obligation for the year	0.07	(2.48)	0.37	(0.96)	(1.07)
Actuarial (gains)/losses recognized in income & expenses Statement	0.07	(2.48)	0.37	(0.96)	(1.07)



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ANNEXURE - XXXVI

DISCLOSURE UNDER AS-15 AS RESTATED

IV. EXPENSES RECOGNISED	For the Period Ended from April 01, 2024 to October 31, 2024	For the Period Ended from July 21, 2023 to March 31, 2024	For the Period from April 1, 2023 to July 20, 2023	For the year ended March 31, 2023	For the year ended March 31, 2022
	(₹ in Lakhs)	(₹ in Lakhs)	(₹ in Lakhs)	(₹ in Lakhs)	(₹ in Lakhs)
Current service cost	0.15	0.26	0.10	0.20	0.16
Interest cost	4.75	1.49	1.00	2.33	1.55
Actuarial (gains)/losses	0.07	(2.48)	0.37	(0.96)	(1.07)
Expense charged to the Statement of Profit and Loss	4.97	(0.73)	1.47	1.57	0.64

V. BALANCE SHEET RECONCILIATION:	As at October 31, 2024	As at March 31, 2024	As at July 20, 2023	As at March 31, 2023	As at March 31, 2022
	(₹ in Lakhs)	(₹ in Lakhs)	(₹ in Lakhs)	(₹ in Lakhs)	(₹ in Lakhs)
Opening net liability	3.79	5.64	4.17	2.85	2.51
Expense as above	4.97	(0.73)	1.47	1.57	0.64
(Benefit paid)	-	(1.12)	-	(0.25)	(0.29)
Net liability/(asset) recognized in the balance sheet	8.76	3.79	5.64	4.17	2.85

VI. EXPERIENCE ADJUSTMENTS	For the Period Ended from April 01, 2024 to October 31, 2024	For the Period Ended from July 21, 2023 to March 31, 2024	For the Period from April 1, 2023 to July 20, 2023	For the year ended March 31, 2023	For the year ended March 31, 2022
	(₹ in Lakhs)	(₹ in Lakhs)	(₹ in Lakhs)	(₹ in Lakhs)	(₹ in Lakhs)
On Plan Liability (Gains)/Losses	0.07	(2.48)	0.37	(0.96)	(1.07)

VII. The estimates of rate of salary increase considered in the actuarial valuation takes into account inflation, seniority, promotion and all other relevant factors including supply and demand in the employment market.



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ANNEXURE -
XXXVII
(₹ In Lakhs)

DETAILS OF RELATED PARTY TRANSACTION AS RESTATED

Name of Related Party	Nature of Relationship	Nature of Transaction	Amount of transaction during the period ended October 31, 2024	Amount outstanding as on October 31, 2024 (Payable)/ Receivable	Amount of transaction during the period ended March 31, 2024	Amount outstanding as on March 31, 2024 (Payable)/ Receivable	Amount of transaction during the year ended March 31, 2023	Amount outstanding as on March 31, 2023 (Payable)/ Receivable	Amount of transaction during the year ended March 31, 2022	Amount outstanding as on March 31, 2022 (Payable)/ Receivable
Ankit Agarwal	Director / Partner	Remuneration	-	-	-	-	84.00	-	49.00	-
		Reimbursement of expenses	28.57	(6.48)	33.48	(2.35)	81.61	(4.19)	12.09	(2.04)
		Payable due to Restated Impact*	-	(149.01)	149.01	(149.01)	-	-	-	-
		Loan taken	22.00	-	1,068.14	-	-	-	-	-
Priyanka Agarwal	Wholetime Director / Partner & (CFO w.e.f 18/05/2024)	Loan Repaid	22.00	-	1,068.14	-	-	-	-	-
		Interest on Loan	-	-	-	-	11.45	-	-	-
		Remuneration	-	-	-	-	-	-	-	-
		Loan taken	-	(45.17)	119.88	(45.17)	-	(55.00)	-	34.05
Pranshu Katyal	Relative of director	Loan Repaid	-	-	129.71	-	-	-	21.05	6.00
		Loan taken	-	-	-	-	1.00	-	-	5.00
		Loan Repaid	-	-	-	-	5.14	-	-	-
		Interest on Loan	-	-	-	-	-	-	-	-
Bhama Agarwala	Relative of director	Loan taken	-	(34.81)	11.00	(34.81)	-	(35.75)	-	41.00
		Loan Repaid	-	-	11.93	-	3.25	-	-	2.00
		Loan taken	-	(58.38)	2.72	(58.38)	-	-	-	50.00
		Loan Repaid	-	-	4.34	-	-	-	-	-
Ankit Agarwal HUF	Entity in which director is Karta	Interest on Loan	-	-	-	-	1.87	-	-	-
		Interest on Loan	-	-	-	-	3.06	-	-	-
		Loan taken	-	(90.23)	1.65	(90.23)	-	(92.75)	-	80.90
		Loan Repaid	-	-	4.17	-	2.25	-	30.90	-
Sanwarmall Agarwala	Director (w.e.f 02/12/2023)	Loan taken	-	-	-	-	-	-	-	-
		Loan Repaid	-	-	-	-	-	-	-	-
		Loan taken	-	-	-	-	-	-	-	-
		Loan Repaid	-	-	-	-	-	-	-	-
Subodh Agarwala	Relative of director	Loan taken	-	-	-	-	-	-	-	-
		Loan Repaid	-	-	-	-	-	-	-	-
		Loan taken	-	-	-	-	-	-	-	-
		Loan Repaid	-	-	-	-	-	-	-	-
Sudhanshu Agarwala	Relative of director	Interest on Loan	-	-	-	-	18.56	-	-	-
		Loan taken	-	(158.61)	1.47	(158.61)	50.00	(163.00)	-	118.00
		Loan Repaid	-	-	5.86	-	-	-	-	35.00
		Remuneration	1.41	(0.40)	-	-	-	-	-	-

*Note: Balance amount includes effects of Restatement up to 29th July 2023



Delta Autocorp Limited
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DETAILS OF ACCOUNTING RATIOS AS RESTATED

ANNEXURE - XXXVIII
(₹ In Lakhs, except per share data and ratios)

Particulars	For the Period Ended from April 01, 2024 to October 31, 2024	For the Period Ended from July 21, 2023 to March 31, 2024	For the Period from April 1, 2023 to July 20, 2023	For the year ended March 31, 2023	For the year ended March 31, 2022
Restated Profit after Tax as per Profit & Loss Statement (A)	480.81	695.68	126.32	513.41	420.34
Tax Expense (B)	161.71	234.33	42.49	173.12	144.51
Depreciation and amortization expense (C)	16.79	20.96	6.55	23.15	15.01
Interest Cost (D)	9.51	0.86	12.39	74.66	42.77
Weighted Average Number of Equity Shares at the end of the Year (Pre Bonus) (E1) ⁴	11,401,698	197,756	150,000	150,000	150,000
Weighted Average Number of Equity Shares at the end of the Year (Post Bonus) (E2) ⁴	11,401,698	7,316,983	5,550,000	5,550,000	5,550,000
Number of Equity Shares outstanding at the end of the Year (F1) (Pre Bonus) ⁴	11,401,698	308,154	150,000	150,000	150,000
Number of Equity Shares outstanding at the end of the Year (F2) (Post Bonus) ⁴	11,401,698	11,401,698	5,550,000	5,550,000	5,550,000
Nominal Value per Equity share (₹) (G)	10.00	10.00	10.00	10.00	10.00
Restated Net Worth of Equity Share Holders as per Statement of Assets and Liabilities (H)	2,270.10	1,789.29	1,242.62	1,141.48	688.82
Current Assets (I)	4,360.66	3,071.50	2,248.62	1,883.79	1,946.32
Current Liabilities (J)	2,190.67	1,397.56	987.86	732.71	1,173.11
Earnings Per Share - Basic & Diluted ^{1 & 2} (₹) (Pre-Bonus)	4.22	351.79	84.21	342.27	280.23
Earnings Per Share - Basic & Diluted ^{1 & 2} (₹) (Post-Bonus)	4.22	9.51	2.28	9.25	7.57
Return on Net Worth ^{1 & 2} (%)	21.18%	38.88%	10.17%	44.98%	61.02%
Net Asset Value Per Share ¹ (₹) (Pre Bonus) (F1)	19.91	580.65	828.41	760.98	459.21
Net Asset Value Per Share ¹ (₹) (post Bonus) (F2)	19.91	15.69	22.39	20.57	12.41
Current Ratio ¹	1.99	2.20	2.28	2.57	1.66
Earning before Interest, Tax and Depreciation and Amortization ¹ (EBITDA)	668.82	951.83	187.75	784.34	622.63

Notes -

1. Ratios have been calculated as below:

Earnings Per Share (₹) (EPS) :	$\frac{A}{E1 \text{ or } E2}$
Return on Net Worth (%) :	$\frac{A}{H}$
Net Asset Value per equity share (₹) :	$\frac{H}{F1 \text{ \& } F2}$
Current Ratio:	$\frac{I}{J}$
Earning before Interest, Tax and Depreciation and Amortization (EBITDA):	A + (B+C+D)

2. Ratios are not annualised.

3. On July 15, 2024, the company has issued 11,093,544 fully paid up equity shares (bonus issue) to the existing shareholders in the ratio 36:1.

4. Erstwhile LLP converted into Company by converting capital into shares and hence no of shares issued at the time of conversion has been assumed to be no of shares of all the previous years / period when the company was LLP.



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STATEMENT OF TAX SHELTERS

ANNEXURE -

XXXIX
(₹ In Lakhs)

Particulars	For the Period Ended from April 01, 2024 to October 31, 2024	For the Period Ended from July 21 , 2023 to march 31 , 2024	For the Period from April 1, 2023 to July 20 , 2023	For the year ended March 31, 2023	For the year ended March 31, 2022
Profit before tax as per books (A)	642.52	930.01	168.81	686.53	564.85
Income Tax Rate* (%)	25.17%	25.17%	25.17%	25.17%	25.17%
MAT / AMT Rate* (%)	N.A	N.A	N.A	N.A	N.A
Tax at notional rate on profits	161.71	234.06	42.49	172.79	142.16
Adjustments :					
Permanent Differences(B)					
<i>Expenses disallowed under Income Tax Act, 1961</i>					
- Fines & penalty	-	-	-	-	-
- Interest on TDS & Income Tax	-	-	-	1.18	9.27
- Donation expenses	-	1.03	0.02	0.15	0.06
Total Permanent Differences(B)	-	1.03	0.02	1.33	9.33
Income considered separately (C)					
Profit on Sale of Fixed Asset	-	0.01	-	-	(0.63)
Interest Income	(0.03)	(1.05)	(0.12)	(1.26)	(0.28)
Total Income considered separately (C)	(0.03)	(1.05)	(0.12)	(1.26)	(0.91)
Timing Differences (D)					
Depreciation as per Companies Act, 2013	16.79	20.96	6.54	23.15	15.02
Depreciation as per Income Tax Act, 1961	(13.10)	(18.82)	(5.77)	(18.45)	(13.93)
Provision for leave encashment	4.97	(0.73)	1.47	1.57	0.64
Leave benefits paid	-	(1.12)	-	(0.25)	(0.29)
Provision for gratuity	7.60	0.79	3.02	7.21	3.44
Gratuity benefits paid	(0.32)	-	(0.45)	-	-
Total Timing Differences (D)	15.94	1.08	4.81	13.23	4.88
Remuneration to Partner disallowable (E)					
Net Adjustments F = (B+C+D+E)	15.91	1.06	4.71	13.30	13.30
Tax expense / (saving) thereon	4.00	0.27	1.19	3.35	3.35
Income from Other Sources					
Interest Income	0.03	1.05	0.12	1.26	0.28
Income from Other Sources (G)	0.03	1.05	0.12	1.26	0.28
Set-off from Brought Forward Losses (H)					
Deduction under Chapter VI A (I)					
Taxable Income/(Loss) as per Income Tax (A+F+G+H+I)	658.46	932.12	173.64	701.09	578.43
Set-off from Brought Forward Losses for MAT (J)					
Taxable Income/(Loss) as per MAT (A+J)	642.52	930.01	168.81	686.53	564.85
Income Tax as returned/computed	165.72	234.60	43.70	176.45	145.58
Tax paid as per normal or MAT	Normal	Normal	Normal	Normal	Normal

*The Company has opted for income tax rates specified under section 115BAA of Income Tax Act, 1961 , in its first year and same has been provided in previous year/period.



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ANNEXURES FORMING PART OF THE RESTATED FINANCIAL STATEMENTS

DETAILS OF CONTINGENT LIABILITIES & COMMITMENTS AS RESTATED

ANNEXURE - XL
(₹ In Lakhs)

Particulars	As at October 31, 2024	As at March 31, 2024	As at July 20, 2023	As at March 31, 2023	As at March 31, 2022
I. Contingent Liabilities					
(a) claims against the company not acknowledged as debt;	-	-	-	-	-
(b) guarantees excluding financial guarantees; and	-	-	-	-	-
(c) other money for which the company is contingently liable	24.71	3.31	3.31	2.25	0.83
II. Commitments					
(a) estimated amount of contracts remaining to be executed on capital account and not provided for	-	-	-	-	-
(b) uncalled liability on shares and other investments partly paid	-	-	-	-	-
(c) other commitments	-	-	-	-	-

- In year 2022, Shakeel Ahmed has filed a complaint against Deltic Scooty Delhi and Supreme Electric Scooter for unresolved issues with his electric scooter, purchased for Rs. 83,200/- seeking repair or refund, along with compensation.
- In year 2023, Sushil Jain filed a complaint against Deltic Harman Electric World and Deltic Autocorp LLP for unresolved technical issues with his electric scooter purchased for Rs. 66,000/-, seeking a replacement battery and parts along with compensation.
- In year 2024 Hincchalal filed against Damini Enterprises and Delta Autocorp for unresolved battery issues with his electric scooter purchased for Rs. 1,06,000/- seeking a free replacement along with compensation for mental agony.
- In year 2023, Komal Dushyant Chouhan filed a complaint against Arvi E-Bikes Motors and Deltic for unresolved battery issues with her electric scooter, seeking a refund of Rs. 5,000 for repair charges and a new battery along with compensation and legal costs.
- In year 2023, Shakeel filed Complaint against Sweda Motors, Delta Auto Corp LLP, and Universal Sampo General Insurance for property damage caused by an explosion of his electric scooter purchased for Rs. 70,990.5/-, seeking damages for mental agony and legal costs.
- The company has filed an appeal before the Appellate Authority on November 23, 2024, against the GST order issued on August 24, 2024, for the financial year 2018-19, which imposes a liability of Rs. 10,37,255.49 in IGST and Rs. 5,51,302.63 in CGST & SGST each

RESTATED VALUE OF IMPORTS CALCULATED ON C.I.F BASIS BY THE COMPANY DURING THE FINANCIAL YEAR IN RESPECT OF:

ANNEXURE - XLI
(₹ In Lakhs)

Particulars	As at October 31, 2024	As at March 31, 2024	As at July 20, 2023	As at March 31, 2023	As at March 31, 2022
	₹	₹	₹	₹	₹
(a) Raw Material	227.09	736.17	-	-	-
(b) Components and spare parts	-	-	-	-	-
(c) Capital goods	-	-	-	-	-

EXPENDITURE IN FOREIGN CURRENCY DURING THE FINANCIAL YEAR AS RESTATED :

ANNEXURE - XLII
(₹ In Lakhs)

Particulars	As at October 31, 2024	As at March 31, 2024	As at July 20, 2023	As at March 31, 2023	As at March 31, 2022
	₹	₹	₹	₹	₹
(a) Royalty	-	-	-	-	-
(b) Know-How	-	-	-	-	-
(c) Professional and consultation fees	-	-	-	-	-
(d) Interest	-	-	-	-	-
(e) Purchase of Components and spare parts	-	-	-	-	-
(f) Others	-	-	-	-	-

EARNINGS IN FOREIGN EXCHANGE AS RESTATED:

ANNEXURE - XLIII
(₹ In Lakhs)

Particulars	As at October 31, 2024	As at March 31, 2024	As at July 20, 2023	As at March 31, 2023	As at March 31, 2022
	₹	₹	₹	₹	₹
(a) Export of goods calculated on F.O.B. basis	-	-	-	-	-
(b) Royalty, know-how, professional and consultation fees	-	-	-	-	-
(c) Interest and dividend	-	-	-	-	-
(d) Other income	-	-	-	-	-



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ANNEXURES FORMING PART OF THE RESTATED FINANCIAL STATEMENTS

DUES OF SMALL ENTERPRISES AND MICRO ENTERPRISES AS RESTATED

ANNEXURE - XLIV
(₹ In Lakhs)

Particulars	As at October 31, 2024	As at March 31, 2024	As at July 20, 2023	As at March 31, 2023	As at March 31, 2022
	₹	₹	₹	₹	₹
(a) Dues remaining unpaid to any supplier at the end of each accounting year					
-Principal	370.30	582.40	96.13	14.51	60.24
-Interest on the above	-	-	-	-	-
(b) the amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year;	-	-	-	-	-
(c) the amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006;	-	-	-	-	-
(d) the amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	-	-	-	-	-

Note 1 : The Company has not accounted for interest provision as per MSMED Act, 2006 as the company has made payments to MSME vendors within contractual period which is exceeding the contractual time-limit as per MSMED Act, 2006 and the amount payable to them are agreed between the company and the vendors considering the contractual credit period and hence, no interest is payable.

ADDITIONAL REGULATORY INFORMATION AS PER PARA Y OF SCHEDULE III TO COMPANIES ACT, 2013:

ANNEXURE - XLV

- i. The Company does not have any immovable property (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) whose title deeds are not held in the name of the company.
- ii. The Company has not revalued its Property, Plant and Equipment.
- iii. The Company has not granted loans or advances in the nature of loans are granted to promoters, Directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person, that are:
 - (a) repayable on demand or
 - (b) without specifying any terms or period of repayment
- iv. The Company does not have any capital work-in-progress.
- v. The Company has intangible assets under development:

Intangible asset under development as at October 31, 2024

Particulars	Amount in Intangible asset under development for a period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Projects in Progress	77.65	103.26	-	-	180.91
Projects temporarily suspended	-	-	-	-	-
	-	-	-	-	-

Intangible asset under development as at March 31, 2024

Particulars	Amount in Intangible asset under development for a period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Projects in Progress	103.26	-	-	-	103.26
Projects temporarily suspended	-	-	-	-	-
	-	-	-	-	-

Intangible asset under development as at July 20, 2023

Particulars	Amount in Intangible asset under development for a period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Projects in Progress	28.76	-	-	-	28.76
Projects temporarily suspended	-	-	-	-	-
	-	-	-	-	-

Note : No Intangible asset under development recognised in previous years hence ageing is not presented

- vi. No proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder.
- vii. The Company has borrowings from banks or financial institutions on the basis of security of current assets and quarterly returns or statements of current assets filed by the Company with banks or financial institutions are in agreement with the books of accounts except for below Quarter ended periods :



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For Financial Year 2022-23

Quarter	Name of Bank	Particulars of Securities Provided	Amount as per Books of Account (₹ in Lakhs)	Amount as reported in the quarterly return/ statement (₹ in Lakhs)	Amount of difference (₹ in Lakhs)	Reason for material discrepancies
Q1	HDFC BANK LTD.	Stock	1027.49	1027.49	-	
Q1	HDFC BANK LTD.	Book debts	13.80	11.57	2.23	The Company has submitted statements after inadvertently netting-off some advances
Q2	HDFC BANK LTD.	Stock	1855.69	1855.69	-	
Q2	HDFC BANK LTD.	Book debts	5.77	0.45	5.32	The Company has submitted statements after inadvertently netting-off some advances
Q3	HDFC BANK LTD.	Stock	2388.36	2388.36	-	
Q3	HDFC BANK LTD.	Book debts	6.10	0.50	5.60	The Company has submitted statements after inadvertently netting-off some advances
Q4	HDFC BANK LTD.	Stock	1355.27	1715.23	(359.96)	The Company has inadvertently not passed entries for quantity-wise inventory sold at the time of submitting statements
Q4	HDFC BANK LTD.	Book debts	47.84	42.94	4.90	The Company has submitted statements after inadvertently netting-off some advances

For Financial Year 2023-24

Q1	Axis Bank Limited	Stock	1551.64	1551.64	-	
Q1	Axis Bank Limited	Book debts	26.66	19.81	6.85	The Company has submitted statements after inadvertently netting-off some advances
Q2	Axis Bank Limited	Stock	1384.99	1384.99	-	
Q2	Axis Bank Limited	Book debts	159.33	44.85	114.48	The Company has submitted statements after inadvertently netting-off some advances
Q3	Axis Bank Limited	Stock	1645.24	1645.24	-	
Q3	Axis Bank Limited	Book debts	307.48	299.92	7.56	The Company has submitted statements after inadvertently netting-off some advances

Note : Limit facility from axis bank limited were closed up to January 2024, hence Q4 reporting is not applicable.

For Period ended as at Oct 31, 2024

Q2	DBS Bank Limited	Stock	1607.00	1607.00	-	
Q2	DBS Bank Limited	Book debts	1095.95	1030.00	65.95	The Company has submitted statements after inadvertently netting-off some advances

Note : Limit facility from axis bank limited were closed up to January 2024, and New Facility availed from DBS Bank limited from 30th July 2024 onwards , hence Q1 reporting is not applicable

- viii The company is not declared as wilful defaulter by any bank or financial institution or other lender.
- ix The company does not have any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.
- x There are no charges or satisfaction yet to be registered with Registrar of Companies beyond the statutory period.
- xi The company does not have any investments and hence, compliance with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017 is not applicable.
- xii The Company has not traded or invested in crypto currency or virtual currency during the year.
- xiii There is no income surrendered or disclosed as income during the year in tax assessments under the Income



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ANNEXURES FORMING PART OF THE RESTATED FINANCIAL STATEMENTS

xiv Significant Accounting Ratios:

Ratios	For the Period Ended from April 01, 2024 to October 31, 2024	For the Period Ended from July 21, 2023 to march 31, 2024	Variation (%)
(a) Current Ratio	1.99	2.20	(9.43%)
(b) Debt-Equity Ratio	0.49	0.30	64.68%
(c) Debt Service Coverage Ratio	0.60	1.78	(66.37%)
(d) Return on Equity Ratio	23.69%	45.89%	(48.38%)
(e) Inventory turnover ratio	1.85	2.96	(37.51%)
(f) Trade Receivables turnover ratio	8.87	43.55	(79.64%)
(g) Trade payables turnover ratio	6.07	11.35	(46.54%)
(h) Net capital turnover ratio	2.35	4.30	(45.31%)
(i) Net profit ratio	10.64%	11.03%	(3.51%)
(j) Return on Capital employed	19.32%	40.32%	(52.07%)
(k) Return on investment	0.00%	0.00%	0.00%

Reasons for Variation more than 25%: Since, comparative period is full financial year, hence, not comparable.

Ratios	For the Period Ended from July 21, 2023 to march 31, 2024	For the Period from April 1, 2023 to July 20, 2023	Variation (%)
(a) Current Ratio	2.20	2.28	(3.45%)
(b) Debt-Equity Ratio	0.30	0.38	(20.28%)
(c) Debt Service Coverage Ratio	1.78	0.40	341.66%
(d) Return on Equity Ratio	45.89%	10.60%	333.06%
(e) Inventory turnover ratio	2.96	1.01	193.79%
(f) Trade Receivables turnover ratio	43.55	63.99	(31.94%)
(g) Trade payables turnover ratio	11.35	7.55	50.36%
(h) Net capital turnover ratio	4.30	1.47	192.19%
(i) Net profit ratio	11.03%	7.12%	54.90%
(j) Return on Capital employed	40.32%	10.67%	277.87%
(k) Return on investment	0.00%	0.00%	0.00%

Reasons for Variation more than 25%: Since, comparative period is full financial year, hence, not comparable.

Ratios	For the Period from April 1, 2023 to July 20, 2023	For the year ended March 31, 2023	Variation (%)
(a) Current Ratio	2.28	2.57	(11.46%)
(b) Debt-Equity Ratio	0.38	0.36	3.74%
(c) Debt Service Coverage Ratio	0.40	1.90	(78.80%)
(d) Return on Equity Ratio	10.60%	56.10%	(81.11%)
(e) Inventory turnover ratio	1.01	4.59	(78.07%)
(f) Trade Receivables turnover ratio	63.99	306.24	(79.11%)
(g) Trade payables turnover ratio	7.55	33.71	(77.61%)
(h) Net capital turnover ratio	1.47	8.32	(82.31%)
(i) Net profit ratio	7.12%	6.42%	10.98%
(j) Return on Capital employed	10.67%	49.30%	(78.36%)
(k) Return on investment	0.00%	0.00%	0.00%

Reasons for Variation more than 25%: Since, comparative period is full financial year, hence, not comparable.

Ratios	For the year ended March 31, 2023	For the year ended March 31, 2022	Variation (%)
(a) Current Ratio	2.57	1.66	54.96%
(b) Debt-Equity Ratio	0.36	1.06	(65.98%)
(c) Debt Service Coverage Ratio	1.90	0.85	123.59%
(d) Return on Equity Ratio	56.10%	51.76%	8.39%
(e) Inventory turnover ratio	4.59	4.96	(7.43%)
(f) Trade Receivables turnover ratio	306.24	1,305.92	(76.55%)
(g) Trade payables turnover ratio	33.71	42.02	(19.77%)
(h) Net capital turnover ratio	8.32	11.19	(25.69%)
(i) Net profit ratio	6.42%	7.36%	(12.79%)
(j) Return on Capital employed	49.30%	43.14%	14.28%
(k) Return on investment	0.00%	0.00%	0.00%

Reasons for Variation more than 25%:

- (a) Current Ratio : Ratio is improved mainly due to decrease in current liabilities whereby company is reducing its utilisation of working capital limits.
(b) Debt-Equity Ratio : Ratio is decrease mainly due to repayment of borrowings with increase in equity due to good profits during the year.
(c) Debt Service Coverage Ratio : Ratio is improved mainly due to good profits during the year.
(d) Return on Equity Ratio : Ratio is decreased mainly due to increase in capital introduction by partner.
(e) Trade Receivables turnover ratio : Ratio is decreased to increase in trade receivables.
(f) Trade payable turnover ratio : Ratio is decreased due to increase in trade payables.
(g) Net capital turnover ratio : Ratio is decreased mainly due to increase in average working capital.
(h) Return on Capital employed : Ratio is improved mainly due to good profits during the year.

xiii The Company does not have any scheme of arrangements which has been approved by the Competent Authority in terms of sec- 230 to 237 of the Companies Act, 2013

xiv The Company does not have CSR obligations in the previous 3 financial years. Further, the company does not have any CSR obligations for period up to October 31, 2024.

xv The Company does not have undisclosed income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961)

xvi The Company has neither traded nor invested in Crypto currency or Virtual Currency during the financial year.



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- xvii. A. No funds 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 persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Company or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- B. No funds have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Funding Parties or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

Other Notes

- xviii. The Principal Officer of Custom has issued a SCN against the company on 4-11-2024 for Short Levy of duty due to adoption of incorrect rate of IGST amounting to Rs.1,96,75,368/- along with applicable interest. Company has filed a Writ petition in the High court against this matter and hearing on the same is pending from court.

CAPITALISATION STATEMENT AS AT OCTOBER 31, 2024.

ANNEXURE - XLVI
 (₹ In Lakhs)

Particulars	Pre Issue	Post Issue
Borrowings		
Short term debt (A)	1,120.31	-
Long Term Debt (B)	-	-
Total debts (C)	1,120.31	-
Shareholders' funds		
Share capital	1,140.17	-
Reserve and surplus - as Restated	1,129.93	-
Total shareholders' funds (D)	2,270.10	-
Long term debt / shareholders funds (B/D)	-	-
Total debt / shareholders funds (C/D)	0.49	-

Signatures to Annexures Forming Part Of The Restated Financial Statements

For and on behalf of the Board of Directors

Ankit Agarwal

Ankit Agarwal
 (Managing Director)
 DIN - 03289175
 Place : New Delhi
 Date : 21-Dec-24

Priyanka

Priyanka Agarwal
 (Whole Time Director & CFO)
 DIN - 08421025
 Place : New Delhi
 Date : 21-Dec-24

Lovejeet Bedi

Lovejeet Bedi
 (Company Secretary)
 Place : New Delhi
 Date : 21-Dec-24

