

INFINIT ENERGY SOLUTIONS PRIVATE LIMITED

Regd. Office: 03rd Floor, 60 Dushera Maidan, Ujjain MP 456010 IN

CIN: U40300MP2016PTC040913

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Board's Report

Dear Members,

Your Directors have pleasure in presenting the 08th Annual Report together with the Audited Financial Statements of the Company for the financial year ended March 31st, 2024.

1. STATE OF AFFAIRS, FINANCIAL PERFORMANCE AND FUTURE OUTLOOK:

1.1 Financial Highlights and Summary:

The Financial Results of the Company for the year March, 31st 2024 are summarized as under:

(In Hundreds)

Particulars	Current Year 2023-2024	Previous Year 2022-2023
Revenue from operations	2,91,220.96	3,45,380.48
Other Income	8,762.79	8,848.92
Total Expenses [excluding interest & depreciation]	2,71,978.01	3,34,948.47
Profit before Interest, Depreciation & Tax	19,242.95	19,280.93
Less: Depreciation	2,728.32	3,569.34
Less: Interest	22,913.73	20,971.87
Profit / (Loss) Before Tax	2,363.69	(5,260.28)
Less: Tax Expenses		
1. Current Tax	-	-
2. Deferred Tax	-	-
Net Profit / (Loss) after Tax	2,363.69	(5,260.28)

1.2 Operations and Future Outlook:

During the year under review, the total revenue of the Company was Rs. 2,99,983.75/-. The Company has earned a Net profit of Rs. 2,36,369/-. The company expects good business and returns in future.

1.3 Change in Nature of Business:

During the year there was no change in business activity of the company.

1.4 Changes in Share Capital:

During the Financial Year 2023-2024 there has been no change in the capital structure of the company. None of Directors of the company is holding any instruments convertible into equity shares of the Company.

1.5 Revision of Annual Financial Statement:

There was no case of revision in financial statement during the year.

2. EXTRACT OF ANNUAL RETURN:

As per Companies (Management and Administration) Amendment Rules, 2021, vide Notification, dated 05.03.2021 the attachment of extract of annual return has been omitted and is no more required.

3. NUMBER OF MEETINGS OF THE BOARD:

During the Financial Year 2023-2024, the board of the directors duly met 5 (Five) times on June 12th 2023, July 29th 2023, September 20th 2023, December 18th 2023 and March 23rd 2024 respectively for which proper notices for meeting were given and the proceedings were properly recorded. Details of attendances are as under:

Sr. No.	Name of Director	No. of Board Meetings		Attendance at the previous Annual General Meeting
		Held	Attended	
1	SWATI MOGRA	5	5	Yes
2	PRITESH JAIN	5	5	Yes
3	POOJA TALLERA	5	5	Yes

4. DIRECTORS RESPONSIBILITY STATEMENT:

Pursuant to the provisions of Section 134(5) of the Companies Act, 2013, ('the Act') your Directors confirm that:

- a) in the preparation of the annual accounts for the financial year ended March 31st, 2024, the applicable accounting standards had been followed along with proper explanation relating to material departures, if any.
- b) the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of financial year and of the profit of the Company for that period;
- c) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act, for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- d) the directors had prepared the annual accounts on a going concern basis;
- e) being a non listed company, this clause relating to internal financial control is not applicable to the Company;
- f) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

5. **REPORTING OF FRAUD BY STATUTORY AUDITORS:**

There was no fraud in the Company; hence no reporting was made by statutory auditors of the Company under sub-section (12) of section 143 of the Companies Act, 2013.

6. **APPOINTMENT AND STATEMENT ON DECLARATION BY INDEPENDENT DIRECTOR:**

Being a Private Limited company there is no requirement to appoint any Independent Directors pursuant to provision of Section 149 (6) and read with 149 (10) of the Companies Act, 2013.

7. **NOMINATION, REMUNERATION COMMITTEE AND STAKEHOLDERS RELATIONSHIP COMMITTEE:**

Being a Private Limited Company there is no requirement to constitute any Nomination and Remuneration Committee under Section 178 (1) of the Companies Act, 2013 and Rule 6 of the Companies (Meetings of Board and its Powers) Rules, 2014 and Stakeholders Relationship Committee under Section 178 (5) of the Companies Act, 2013.

8. **STATUTORY AUDIT AND AUDITORS REPORT:**

M/S PRADEEP MANAKCHAND JAIN & CO., CHARTERED ACCOUNTANTS, INDORE (M.P.), (FIRM REGISTRATION NO. 008835C), were appointed as statutory auditors of the Company to hold office till the conclusion of the 11th Annual General Meeting to be held in the calendar year 2027. As per the Notification dated 7th May 2018, Companies (Audit and Auditors) Amendment Rules 2018, now onwards ratification of Statutory Auditor is not required. Therefore, M/S PRADEEP MANAKCHAND JAIN & CO., CHARTERED ACCOUNTANTS, INDORE (M.P.), (FIRM REGISTRATION NO. 008835C), will continue as an auditor of the Company upto the FY 2026-27.

Comments on Auditor's Report

The Auditors in their report have referred to the notes forming part of the Accounts which are self-explanatory and do not require any further explanation.

9. **COST RECORD AND/OR COST AUDIT:**

Your company does not falls within the provisions of Section 148 of the Companies Act, 2013 read with the Companies (Cost records & Audit) Rules, 2014, therefore no such records required to be maintained.

10. **SECRETARIAL AUDIT REPORT:**

Being a Private Limited Company, requirements of the provisions of Section 204 of the Companies Act, 2013 read with Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, is not applicable.

11. **PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS BY COMPANY:**

Your Company has not given loans, provided guarantees and made investments in terms of section 186 of the Companies Act, 2013.

12. PARTICULARS OF CONTRACTS AND ARRANGEMENTS WITH RELATED PARTIES:

There were no contract/arrangements entered into with the related parties for the year under review u/s 188 of Companies Act, 2013, hence Form AOC -2 is not applicable.

13. AMOUNT TRANSFER TO RESERVE:

During the year under review, your Company has not transferred any sum to General Reserve.

14. DIVIDEND:

To conserve the resources of the company and plough back of the profit, your Directors do not recommend any dividend for the year under review.

15. MATERIAL CHANGES & COMMITMENTS, IF ANY AFFECTING THE FINANCIAL POSITION OF THE COMPANY:

There has been no change in the financial position of the company during the financial year.

16. PARTICULARS OF CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNING AND OUTGO:

16.1 Conservation of Energy:

- a. The steps taken or impact on conservation of energy:-
The company is putting continues efforts to reduce the consumption of energy and maximum possible saving of energy.
- b. The steps taken by the company for utilizing alternate sources of energy:-
The Company has used alternate source of energy, whenever and to the extent possible
- c. The capital investment on energy conservation equipments:- NIL

16.2 Technology Absorption:

- a. The effort made towards technology absorption:-
No specific activities have been done by the Company.
- b. The benefits derived like product improvement, cost reduction, product development or import substitution:-No specific activity has been done by the Company
- c. In case of imported technology (imported during the last three years reckoned from the beginning of the financial year):- NA
- d. The expenditure incurred on Research & Development:- NIL

16.3 Foreign Exchange Earnings and Outgo:

There was no Foreign Exchange earnings and outgo during the financial year as required by the Companies (Accounts) Rules, 2014.

17. STATEMENT INDICATING DEVELOPMENT & IMPLEMENTATION OF RISK MANAGEMENT POLICY:

The Board of Directors of the Company state that risk associated in the ordinary course of business is duly taken care by the Board while taking business decisions. Further the company need not required to formulate any specified risk management policy.

18. CORPORATE SOCIAL RESPONSIBILITY:

The company is not required to provide statement on Corporate Social Responsibility as per Section 134 (3) (o) of the Companies Act, 2013 as the company do not fall under the criteria provided under section 135 (1) of the Companies Act, 2013 therefore no such committee was constituted.

19. ANNUAL EVALUATION OF PERFORMANCE OF THE BOARD:

The Company, being a Private Limited Company was not required to carry formal annual evaluation by the Board of its own performance and that of its committees and individual directors pursuant to Section 134 (3) (p) of the Companies Act, 2013 and Rule 8 (4) of the Companies (Accounts) Rules, 2014. Although, the directors of the Company are vigilant towards their duties and responsibilities as director of the Company.

20. DIRECTORS & KEY MANAGERIAL PERSONNEL:

During the year there was no change in the constitution of the board of the directors of the Company. In view of the status of the Company it is not required to appoint any key managerial personnel under the provisions of section 203 of the Companies Act, 2013 and rules made there under.

Disqualifications of Directors:

During the year declarations received from the Directors of the Company pursuant to Section 164 of the Companies Act, 2013. Board appraised the same and found that none of the director is disqualified for holding office as director.

21. SUBSIDIARY, ASSOCIATE COMPANIES OR JOINT VENTURE:

The Company does not have any subsidiary company or associate company or any joint venture company, hence Form AoC-1 is not applicable.

22. DEPOSITS:

During the year the Company has not accepted any deposits, within the meaning of Section 73 of the Companies Act, 2013, read with the Companies (Acceptance of Deposits) Rules, 2014.

23. SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS:

There are no significant material orders passed by the Regulators/Courts/Tribunals impacting the going concern status of the Company and its future operations.

24. INTERNAL CONTROL SYSTEM AND THEIR ADEQUACY:

The internal control system with respect to financial statement and there adequacy has been duly taken care by the Board of Directors of the Company and it has also been reviewed by the statutory auditors. The internal controls exist in the system and that sufficient measures are taken to update the internal control system, as and when needed. The system also ensures that all transaction are appropriately authorized, recorded and reported as and when required.

25. AUDIT COMMITTEE:

Being a private Limited Company provisions of section 177 (1) of the Companies Act, 2013 is not applicable to the company; hence there is no requirement for constituting an Audit Committee.

26. ESTABLISHMENT OF VIGIL MECHANISM:

Provisions of Section 177 (10) of the Companies Act, 2013 for establishment of Vigil Mechanism are not applicable to the Company. However, Management of the Company has established the mechanism which provides for the adequate safeguards against victimization.

27. COMMISSION RECEIVED BY DIRECTORS FROM HOLDING/SUBSIDIARY:

During the year under review none of the director of the company in receipt of the commission or remuneration from holding or subsidiary company of the company, if any as provided under section 197 (14) of the Companies Act, 2013.

28. PARTICULARS OF EMPLOYEES:

None of the employee of the company is drawing more than Rs. 1,02,00,000/- per annum or Rs. 8,50,000/- per month for the part of the year, during the year under review therefore, Particulars of the employees as required under Section 197 of the Companies Act, 2013 read with rule 5 (2) & rule 5 (3) of the Companies (Appointment and Remuneration) Rules, 2014 are not applicable, during the year under review.

29. VOTING RIGHTS OF EMPLOYEES:

During the year under review the company has not given loan to any employee for purchase of its own shares as per section 67 (3) (c) of the Companies Act, 2013. Therefore the company not required to made disclosure as per rule 6 (4) of the Companies (Share Capital and Debentures) Rules, 2014.

30. DISCLOSURE REGARDING ISSUE OF EMPLOYEE STOCK OPTIONS:

The Company does not have issued shares under employee's stock options scheme pursuant to provisions of Section Rule 12(9) of the Companies (Share Capital and Debenture) Rules, 2014, so question does not arise about voting rights not exercised by employee.

31. **DISCLOSURE REGARDING ISSUE OF SWEAT EQUITY SHARES:**

The Company does not have issued sweat equity shares pursuant to provisions of Section 54 read with Rule 8 of the Companies (Share Capital and Debenture) Rules, 2014 during the Financial Year.

32. **DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013:**

The Company has in place an Anti Sexual Harassment Policy in line with the requirements of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. Internal Complaints Committee (ICC) is not required to be set up by the Company. The policy has set guidelines on the redressal and inquiry process that is to be followed by aggrieved woman, whilst dealing with issues related to sexual harassment at the work place towards any women. All employees (permanent, temporary, contractual and trainees) are covered under this policy.

It may be noted that during the year 2023-24, no grievance / complaint from any women employee was reported.

33. **ENVIRONMENT AND SAFETY:**

The Company is conscious of the importance of environmentally clean and safe operations. The Company's policy required conduct of operations in such a manner, so as to ensure safety of all concerned, compliances environmental regulations and preservation of natural resources.

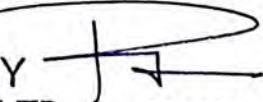
34. **INDUSTRIAL RELATIONS:**

Company's Industrial relations continued to be healthy, cordial and harmonious during the period under review.

35. **ACKNOWLEDGEMENT:**

Your directors wish to place on records appreciation and acknowledge with gratitude the support, co-operation extended by all the government and semi-government departments, Bankers, Employees and all the stakeholders for their continued support.

For and on behalf of the board of directors,
INFINIT ENERGY SOLUTIONS PRIVATE LIMITED

DIRECTOR
INFINIT ENERGY
SOLUTIONS PVT. LTD. 
PRITESH JAIN
Director/Chairman
(DIN: 07461249)

PLACE: UJJAIN
DATE: 22.09.2024

PRADEEP MANAKCHAND JAIN & Co.

CHARTERED ACCOUNTANTS

2-1ST FLOOR, L.M.COMPLEX EXTN., TOWER CHOWK, FREEGANJ

UJJAIN - 456010

Telephones: (91)9425332410

INDEPENDENT AUDITOR'S REPORT

To,

The Members of Infinit Energy Solutions Private Limited

CIN: U40300MP2016PTC040913

Report on the Financial Statements

We have audited the accompanying financial statements of Infinit Energy Solutions Private Limited, which comprise the Balance Sheet as at March 31, 2024, and the Statement of Profit and Loss, the cash flow statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31 March 2024 and profit/loss and changes in equity for the year ended on this date.

Basis for Opinion

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

Other Information

The Company's Board of Directors is responsible for the other information. The other information obtained at the date of this auditor's report is information included in the Annual report, but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement



of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's Responsibility for the financial statements

The Company's Board of Director's is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act) with respect to the preparation of these financial statements to give a true and fair view of the financial position and financial performance of the Company in accordance with the Accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules, 2014 and Accounting Standard 30, Financial instruments: Recognition and Measurement issued by the Institute of Chartered Accountants of India to the extent it does not contradict any other Accounting Standard referred to the section 133 of the Act read with rule 7 of Companies (Accounts) Rules, 2014.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and design, implementation and maintenance of internal financial controls with reference to FS, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

Auditors' Responsibility

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a



basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on other legal and regulatory requirements

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



As required by Section 143(3) of the Act, we report that:

(a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;

(b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;

(c) The balance sheet, the statement of profit and loss, and the cash flow statement dealt with by this report are in agreement with the books of account;

(d) In our opinion, the aforesaid financial statements comply with the accounting standards specified under section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules, 2014;

(e) On the basis of the written representations received from the directors as on March 31, 2024 taken on record by the board of directors, none of the directors is disqualified as on March 31, 2024 from being appointed as a director in terms of Section 164 (2) of the Act;

(f) Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017; and

(g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197 (16) of the Act, as amended, we report that the provisions of section 197 of the Act, is not applicable to private limited company; and

(h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us;

- i. The Company does not have any pending litigations which would impact its financial position
- ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.
- iv. The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, 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 person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner



whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

- v. The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
- vi. Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.
- vii. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013
- viii. Based on our examination which included test checks the Company has used accounting software for maintaining its books of account which have a feature of recording audit trail (edit log) facility and the same was not enabled at the database level to log any direct data changes for the accounting software used for maintaining its books of account. Consequently, we are unable to comment on audit trail feature of the said software.

FOR PRADEEP MANAKCHAND JAIN & CO.
Chartered Accountants



(PRADEEP JAIN)
Proprietor
Membership No. 077925
Firm Regd. No.- 008835C
Pan No. ACKPJ6402B



Place: UJJAIN
Date: 22nd September, 2024
UDIN: 24077925BKFVZX6314

Annexure A to the Independent Auditor's Report on the Financial Statements of Infinit Energy Solutions Private Limited for the year ended 31st March 2024

Report as required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 (Refer to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date).

With reference to the Annexure A referred to in the Independent Auditors' Report to the members of the Company on the financial statements for the year ended March 31st, 2024, we report the following:

(i) (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, plant and equipment.

(B) The Company has maintained proper records showing full particulars of Intangible assets.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has a regular programme of physical verification of its property, plant and equipment by which all Property, plant and equipment are verified in a phased manner over a period of three years. In accordance with this programme, certain Property, plant and equipment were verified during the year. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets. No material discrepancies were noticed on such verification.

(c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of immovable properties (other than immovable properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the standalone financial statements are held in the name of the Company.

(d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not revalued its Property, plant and equipment (including Right-of-use assets) or Intangible assets or both during the year.

(e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings initiated or pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made there under.

(ii) (a) The inventory has been physically verified by the management during the year. In our opinion, the frequency of such verification is reasonable and procedures and coverage as followed by management were appropriate. No discrepancies were noticed on verification between the physical stocks and the book records that were 10% or more in the aggregate for each class of inventory.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks on the basis of security of current assets. Accordingly, clause 3(ii)(b) of the Order is not applicable.



(iii) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any investments, provided guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, limited liability partnerships or any other parties during the year.

(a) A. Based on the audit procedures carried on by us and as per the information and explanations given to us, the Company has not granted any loans or advances and guarantees or security to subsidiaries, joint ventures and associates.

B. Based on the audit procedures carried on by us and as per the information and explanations given to us, the Company has not granted any loans or advances and guarantees or security to other than subsidiaries, joint ventures and associates.

b) According to the information and explanations given to us and based on the audit procedures conducted by us, we are of the opinion that investments made, guarantees provided, security given and the terms and conditions of the grant of all loans and advances in the nature of loans and guarantees provided are, prima facie, not prejudicial to the interest of the Company.

(c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, in the case of in respect of loans and advances in the nature of loans given, the repayment of principal and payment of interest has been stipulated and the repayments or receipts have been regular.

(d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there is no overdue amount for more than ninety days in respect of loans given. Hence reasonable steps not required to be taken by the company for recovery of the principal and interest;

(e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there is no loan granted which has fallen due during the year, which has been renewed or extended or fresh loans granted to settle the over dues of existing loans given to the same party.

(f) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not given any loans either repayable on demand or without specifying any terms or period of repayment, during the year. Hence, reporting under clause 3(iii)(f) is not applicable.

(iv) According to the information and explanations given to us and on the basis of our examination of the records, the Company has not given any loans, investments or provided any guarantee or security as specified under Section 185 of the Companies Act, 2013 and the Company has not provided any guarantee or security as specified under Section 186 of the Companies Act, 2013. Further, the Company has complied with the provisions of Section 185 and 186 of the Companies Act, 2013 in relation to loans given and investments made.

(v) The Company has not accepted any deposits or amounts which are deemed to be deposits from the public as per the provisions of sections 73 to 76 or any other relevant provisions of the Companies Act and the rules made thereunder. Accordingly, clause 3(v) of the Order is not applicable.



(vi) According to the information and explanations given to us, the Central Government has not prescribed the maintenance of cost records under Section 148(1) of the Companies Act, 2013 for the products manufactured by it (and/ or services provided by it). Accordingly, clause 3(vi) of the Order is not applicable.

(vii) (a) The Company does not have liability in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities during the year

According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/ accrued in the books of account in respect of undisputed statutory dues including Goods and Services Tax ('GST'), Provident fund, Employees' State Insurance, Income-tax, Duty of Customs, Cess and other material statutory dues have generally been regularly deposited with the appropriate authorities.

According to the information and explanations given to us, no undisputed amounts payable in respect of GST, Provident fund, Employees' State Insurance, Income-tax, Duty of Customs, Cess and other material statutory dues were in arrears as at 31st March 2024 for a period of more than six months from the date they became payable.

(b) According to the information and explanations given to us, there are no dues of GST, Provident fund, Employees' State Insurance, Income-tax, Sales tax, Service tax, Duty of Customs, Value added tax, Cess or other statutory dues which have not been deposited by the Company on account of disputes.

(viii) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income-tax Act, 1961 as income during the year, Accordingly, the requirement to report on clause 3(viii) of the Order is not applicable to the Company.

(ix) (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company did not have any loans or borrowings from any lender during the year.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been declared a wilful defaulter by any bank or financial institution or government or government authority.

(c) According to the information and explanations given to us by the management, the Company has not obtained any term loans.

(d) According to the information and explanations given to us and on an overall examination of the balance sheet of the Company, we report that no funds have been raised on short term basis by the Company.

(e) According to the information and explanations given to us and on an overall examination of the financial statements of the Company, we report that the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries as defined under the Companies Act, 2013.



(f) According to the information and explanations given to us and procedures performed by us, we report that the Company has not raised loans during the year on the pledge of securities held in its subsidiaries as defined under the Companies Act, 2013. Accordingly, clause 3(ix)(f) of the Order is not applicable.

(x) (a) The Company has not raised any moneys by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, clause 3(x)(a) of the Order is not applicable.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year as per requirements of the section 42 and section 62 of the Companies Act, 2013. Accordingly, clause 3(x)(b) of the Order is not applicable.

(xi) (a) Based on examination of the books and records of the Company and according to the information and explanations given to us, considering the principles of materiality outlined in Standards on Auditing, we report that no fraud by the Company or on the Company has been noticed or reported during the course of the audit.

(b) According to the information and explanations given to us, no report under sub-section (12) of Section 143 of the Companies Act, 2013 has been filed by the auditors in Form ADT-4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

(c) We have taken into consideration the whistle blower complaints received by the Company during the year while determining the nature, timing and extent of our audit procedures.

(xii) According to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, clause 3(xii) of the Order is not applicable.

(xiii) In our opinion and according to the information and explanations given to us, the transactions with related parties are in compliance with Sections 177 and 188 of the Companies Act, 2013, where applicable, and the details of the related party transactions have been disclosed in the financial statements as required by the applicable Indian Accounting Standards.

(xiv) (a) Based on information and explanations provided to us and our audit procedures, in our opinion, the Company has an internal audit system commensurate with the size and nature of its business.

(b) We have considered the internal audit reports of the Company issued till date for the period under audit.

(xv) In our opinion and according to the information and explanations given to us, the Company has not entered into any non-cash transactions with its directors or persons connected to its directors and hence, provisions of Section 192 of the Companies Act, 2013 are not applicable to the Company.

(xvi) (a) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(a) of the Order is not applicable.



(b) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(b) of the Order is not applicable.

(c) The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable.

(d) According to the information and explanations provided to us during the course of audit, the Group does not have any CIC, as part of the Group as per the definition of Group contained in the Core Investment Companies (Reserve Bank) Directions, 2016. Accordingly, the requirements of clause 3(xvi)(d) are not applicable.

(xvii) The Company has not incurred cash losses in the current and in the immediately preceding financial year. Accordingly, clause 3(xvii) of the Order is not applicable.

(xviii) There has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xviii) of the Order is not applicable.

(xix) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that the Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

(xx) In our opinion and according to the information and explanations given to us, there is no unspent amount under sub-section (5) of Section 135 of the Companies Act, 2013 pursuant to any project.

(xxi) Consolidated Financial Statement (CFS) is not applicable to this Company. Accordingly, clause 3(xxi) of the Order is not applicable

FOR PRADEEP MANAKCHAND JAIN & CO.

Chartered Accountants

(PRADEEP JAIN)

Proprietor

Membership No. 077925

Firm Regd. No.- 008835C

Pan No. ACKPJ6402B

Place: UJJAIN

Date: 22nd September, 2024

UDIN : 24077925BKFBVZX6314



INFINIT ENERGY SOLUTIONS PRIVATE LIMITED

SIGNIFICANT ACCOUNTING POLICIES & NOTES ON FINANCIAL STATEMENTS

A. Significant Accounting Policies

1. Basis of accounting:-

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) including the Accounting Standards notified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013.

The financial statements have been prepared under the historical cost convention on accrual basis.

2. Use of Estimates

The preparation of financial statements in conformity with Indian GAAP requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

3. Revenue Recognition: -

Expenses and Income considered payable and receivable respectively are accounted for on accrual basis.

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

4. Property, Plant & Equipment :-

Property, Plant & Equipment including intangible assets are stated at their original cost of acquisition including taxes, freight and other incidental expenses related to acquisition and installation of the concerned assets less depreciation till date.



5. **Depreciation** :-

Depreciation on Fixed Assets is provided to the extent of depreciable amount on the Written down Value (WDV) Method/SLM method. Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013.

Depreciation on assets acquired/sold during the year is recognised on a pro-rata basis to the statement of profit and loss till the date of acquisition/sale.

The carrying amount of assets is reviewed at each balance sheet date if there is any indication of impairment based on internal/external factors. An impairment loss is recognised wherever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the greater of the assets, net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and risks specific to the asset.

After impairment, depreciation is provided on the revised carrying amount of the asset over its remaining useful life.

6. **Investments** :-

On initial recognition, all investments are measured at cost. The cost comprises purchase price and directly attributable acquisition charges such as brokerage, fees and duties.

Current investments are carried in the financial statements at lower of cost and fair value determined on an individual investment basis. Long-term investments are carried at cost. However, provision for diminutions in value is made to recognize a decline other than temporary in the value of the investments.

On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the statement of profit and loss.

7. **Inventories** :-

Inventories are valued as under:-

1. Inventories : Lower of cost (FIFO) or net realizable value
2. Scrap : At net realizable value.

8. **Borrowing cost**:-

Borrowing costs that are attributable to the acquisition or construction of the qualifying assets are capitalized as part of the cost of such assets. A qualifying assets is one that necessarily takes a substantial period of time to get ready for its intended uses or sale. All other borrowing costs are charged to revenue in the year of incurrence.



9. **Retirement Benefits:-**

The retirement benefits are accounted for as and when liability becomes due for payment.

10. **Taxes on Income:-**

Provision for current tax is made on the basis of estimated taxable income for the current accounting year in accordance with the Income Tax Act, 1961. The deferred tax for timing differences between the book and tax profits for the year is accounted for, using the tax rates and laws that have been substantively enacted by the balance sheet date. Deferred tax assets arising from timing differences are recognized to the extent there is virtual certainty with convincing evidence that these would be realized in future. At each Balance Sheet date, the carrying amount of deferred tax is reviewed to reassure realization.

11. **Grants**

Government grants and subsidies are recognised when there is reasonable assurance that the Company will comply with the conditions attached to them and the grants / subsidies will be received. Government grants related to depreciable Property, plant and equipment are treated as deferred grants which is recognised in the statement of profit and loss on a systematic and rational basis over the useful life of the asset, i.e., depreciation charge on assets procured from such grants is appropriated from Deferred Grant and recognized in the Statement of Profit and Loss by way of reduced depreciation charge. Revenue government grants and subsidies are recognised as income over the periods necessary to match them with the costs for which they are intended to compensate, on a systematic basis and are deducted in reporting the related expense.

12. **General:**

Except wherever stated, accounting policies are consistent with the generally accepted accounting principles and have been consistently applied.

(B) Notes on Financial Statements

1. The SSI status of the creditors is not known to the Company; hence the information is not given.
2. Trade receivables, Trade payables, Loans & Advances and Unsecured Loans have been taken at their book value subject to confirmation and reconciliation.



INFINIT ENERGY SOLUTIONS PRIVATE LIMITED
3 RD FLOOR, 60, DUSHERA MAIDAN, DUSHERA MAIDAN, UJJAIN,
UJJAIN-456010
CIN : U40300MP2016PTC040913

3. Payments to Auditors:

Auditors Remuneration	2023-2024	2022-23
Audit Fees	25000.00	25000.00
Total	25000.00	25000.00

4. Loans and Advances are considered good in respect of which company does not hold any security other than the personal guarantee of persons.

FOR PRADEEP MANAKCHAND JAIN & CO.
Chartered Accountants



(PRADEEP JAIN)
Proprietor
Membership No. 077925
Firm Regd. No.- 008835C
Pan No. ACKPJ6402B



Place: UJJAIN
Date: 22nd September, 2024
UDIN: 24077925BKFVZX6314

Balance Sheet as at 31st March 2024

₹ in hundred

Particulars	Nota No.	As at 31st March 2024	As at 31st March 2023
EQUITY AND LIABILITIES			
Shareholder's funds			
Share capital	1	50,000.00	50,000.00
Reserves and surplus	2	(12,188.48)	(14,552.17)
Money received against share warrants		-	-
		37,811.52	35,447.83
Share application money pending allotment			
		-	-
Non-current liabilities			
Long-term borrowings		-	-
Deferred tax liabilities (Net)		-	-
Other long term liabilities		-	-
Long-term provisions	3	-	-
Current liabilities			
Short-term borrowings	4	2,62,000.00	2,82,500.00
Trade payables	5		
(A) Micro enterprises and small enterprises		12,868.02	18,494.35
(B) Others		1,81,328.86	55,224.26
Other current liabilities		-	-
Short-term provisions	3	42,335.76	44,285.16
		4,98,532.64	4,00,503.77
TOTAL		5,36,344.16	4,35,951.60
ASSETS			
Non-current assets			
Property, Plant and Equipment and Intangible assets	6		
Property, Plant and Equipment		14,895.70	17,274.88
Intangible assets		-	-
Capital work-in-Progress		-	-
Intangible assets under development		-	-
Non-current investments			
Deferred tax assets (net)		-	-
Long-term loans and advances	7	-	-
Other non-current assets		-	-
		14,895.70	17,274.88
Current assets			
Current investments		-	-
Inventories	8	2,94,327.73	1,50,620.32
Trade receivables	9	69,510.23	1,32,480.64
Cash and cash equivalents	10	1,45,366.51	1,27,636.24
Short-term loans and advances	7	2,323.96	1,727.51
Other current assets	11	9,920.03	6,212.01
		5,21,448.46	4,18,676.72
TOTAL		5,36,344.16	4,35,951.60

The accompanying notes are an integral part of the financial statements.

As per our report of even date
 For Pradeep Manakchand Jain & Co.
 Chartered Accountant
 (FRN: 0008835C)



Pradeep Jain
 Proprietor
 Membership No.: 077925
 UDIN : 24077925BKFBVZXG314
 Place: Ujjain
 Date: 22/09/2024



For and on behalf of the Board of Directors



PRITESH JAIN
 DIRECTOR
 DIN: 7461249



SWATI MOGRA
 DIRECTOR
 DIN: 7461245

Statement of Profit and loss for the year ended 31st March 2024

₹ in hundred

Particulars	Note No.	31st March 2024	31st March 2023
Revenue			
Revenue from operations	12	2,91,220.96	3,45,380.48
Less: Excise duty		-	-
Net Sales		2,91,220.96	3,45,380.48
Other income	13	8,762.79	8,848.92
Total Income		2,99,983.75	3,54,229.40
Expenses			
Cost of material Consumed	14	-	-
Purchase of stock-in-trade	15	3,22,222.49	3,07,757.79
Changes in inventories	16	(1,43,707.41)	(38,224.42)
Employee benefit expenses	17	24,064.47	14,586.34
Finance costs	18	22,913.73	20,971.87
Depreciation and amortization expenses	19	2,728.32	3,569.34
Other expenses	20	69,398.46	50,828.76
Total expenses		2,97,620.06	3,59,489.68
Profit before exceptional, extraordinary and prior period items and tax		2,363.69	(5,260.28)
Exceptional items		-	-
Profit before extraordinary and prior period items and tax		2,363.69	(5,260.28)
Extraordinary items		-	-
Prior period item		-	-
Profit before tax		2,363.69	(5,260.28)
Tax expenses			
Current tax		-	-
Deferred tax		-	-
Excess/short provision relating earlier year tax		-	-
Profit(Loss) for the period		2,363.69	(5,260.28)
Earning per share-in ₹			
Basic			
Before extraordinary Items		-	-
After extraordinary Adjustment		-	-
Diluted			
Before extraordinary Items		-	-
After extraordinary Adjustment		-	-

The accompanying notes are an integral part of the financial statements.

As per our report of even date
 For Pradeep Manakchand Jain & Co.
 Chartered Accountant
 (FRN: 0008835C)

For and on behalf of the Board of Directors

Pradeep Jain
 Proprietor
 Membership No.: 077925
 UDIN : 24077925BKFVZX6314
 Place: Ujjain
 Date: 22/09/2024



PRITESH JAIN
 DIRECTOR
 DIN: 7461249

SWATI MOGRA
 DIRECTOR
 DIN: 7461245

CASH FLOW STATEMENT FOR THE YEAR ENDED 31st March 2024

₹ in hundred

PARTICULARS		31st March 2024	31st March 2023
A.	Cash Flow From Operating Activities		
	Net Profit before tax and extraordinary items(as per Statement of Profit and Loss)	2,363.69	(5,260.28)
	Adjustments for non Cash/ Non trade items:		
	Depreciation & Amortization Expenses	2,728.32	3,569.34
	Finance Cost	22,913.73	20,971.87
	Interest received	(8,762.79)	(8,848.92)
	Operating profits before Working Capital Changes	19,242.95	10,432.02
	Adjusted For:		
	(Increase) / Decrease in trade receivables	62,970.41	(4,733.42)
	Increase / (Decrease) in trade payables	1,20,478.26	37,526.13
	(Increase) / Decrease in inventories	(1,43,707.41)	(38,224.42)
	Increase / (Decrease) in other current liabilities	(1,949.40)	11,813.10
	(Increase) / Decrease in Short Term Loans & Advances	(596.46)	62.77
	(Increase) / Decrease in other current assets	(3,708.02)	11,324.25
	Cash generated from Operations	52,730.33	28,200.43
	Net Cash flow from Operating Activities(A)	52,730.33	28,200.43
B.	Cash Flow From Investing Activities		
	Purchase of tangible assets	(349.14)	(723.28)
	Interest Received	8,762.79	8,848.92
	Net Cash used in Investing Activities(B)	8,413.65	8,125.64
C.	Cash Flow From Financing Activities		
	Finance Cost	(22,913.73)	(20,971.87)
	Increase in / (Repayment) of Short term Borrowings	(20,500.00)	(13,000.00)
	Net Cash used in Financing Activities(C)	(43,413.73)	(33,971.87)
D.	Net Increase / (Decrease) in Cash & Cash Equivalents(A+B+C)	17,730.25	2,354.19
E.	Cash & Cash Equivalents at Beginning of period	1,27,636.24	1,25,282.05
F.	Cash & Cash Equivalents at End of period	1,45,366.49	1,27,636.24
G.	Net Increase / (Decrease) in Cash & Cash Equivalents(F-E)	17,730.25	2,354.19

The accompanying notes are an integral part of the financial statements.

As per our report of even date
 For Pradeep Manakchand Jain & Co.
 Chartered Accountant
 (FRN: 0608835C)

For and on behalf of the Board of Directors

Pradeep Jain
 Proprietor
 Membership No.: 077925
 UDIN : 24077925BKVFZX6314
 Place: Ujjain
 Date: 22/09/2024



PRITESH JAIN
 DIRECTOR
 DIN: 7461249

SWATI MOGRA
 DIRECTOR
 DIN: 7461245

Note:

1. The Cash Flow Statement has been prepared by Indirect Method as per AS-3 issued by ICAI.
2. Figures of previous year have been rearranged/regrouped wherever necessary
3. Figures in brackets are outflow/deductions

Notes to Financial statements for the year ended 31st March 2024

The previous year figures have been regrouped / reclassified, wherever necessary to confirm to the current year presentation.

Note No. 1 Share Capital

₹ in hundred

Particulars	As at 31st March 2024	As at 31st March 2023
Authorised :		
500000 (31/03/2023:500000) Equity shares of Rs. 10.00/- par value	50,000.00	50,000.00
Issued :		
500000 (31/03/2023:500000) Equity shares of Rs. 10.00/- par value	50,000.00	50,000.00
Subscribed and paid-up :		
500000 (31/03/2023:500000) Equity shares of Rs. 10.00/- par value	50,000.00	50,000.00
Total	50,000.00	50,000.00

Reconciliation of the Shares outstanding at the beginning and at the end of the reporting period

Equity shares

₹ in hundred

	As at 31st March 2024		As at 31st March 2023	
	No. of Shares	Amount	No. of Shares	Amount
At the beginning of the period	5,00,000	50,000.00	5,00,000	50,000.00
Issued during the Period	-	-	-	-
Redeemed or bought back during the period	-	-	-	-
Outstanding at end of the period	5,00,000	50,000.00	5,00,000	50,000.00

Right, Preferences and Restriction attached to shares

Equity shares

The company has only one class of Equity having a par value Rs. 10.00 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the board of directors is subject to the approval of the shareholders in ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the Equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts, in proportion to their shareholding.

Details of shareholders holding more than 5% shares in the company

Type of Share	Name of Shareholders	As at 31st March 2024		As at 31st March 2023	
		No. of Shares	% of Holding	No. of Shares	% of Holding
Equity	PRITESH JAIN	2,50,000	50.00	2,50,000	50.00
Equity	SMT. SWATI MOGRA	2,50,000	50.00	2,50,000	50.00
	Total :	5,00,000	100.00	5,00,000	100.00

Note No. 2 Reserves and surplus

₹ in hundred

Particulars	As at 31st March 2024	As at 31st March 2023
Surplus		
Opening Balance	(14,552.17)	(9,291.89)
Add: Profit for the year	2,363.69	-
Less: Loss for the year	-	(5,260.28)
Closing Balance	(12,188.48)	(14,552.17)
Balance carried to balance sheet	(12,188.48)	(14,552.17)

Note No. 3 Provisions

₹ in hundred

Particulars	As at 31st March 2024			As at 31st March 2023		
	Long-term	Short-term	Total	Long-term	Short-term	Total
Provision for employee benefit						
SALARY, BONUS and REMUNERATION PAYABLE	-	15,646.84	15,646.84	-	20,095.15	20,095.15

EPF and ESIC PAYABLE	-	284.95	284.95	-	236.72	236.72
	-	15,931.79	15,931.79	-	20,331.87	20,331.87
Other provisions						
AUDIT FEES PAYABLE	-	550.00	550.00	-	250.00	250.00
LEGAL and PROFESSIONAL FEES PAYABLE	-	410.00	410.00	-	260.00	260.00
INTEREST PAYABLE	-	20,468.75	20,468.75	-	18,726.41	18,726.41
TDS PAYABLE	-	2,257.22	2,257.22	-	1,985.63	1,985.63
EXPENSES	-	2,718.00	2,718.00	-	2,731.25	2,731.25
	-	26,403.97	26,403.97	-	23,953.29	23,953.29
Total	-	42,335.76	42,335.76	-	44,285.16	44,285.16

Note No. 4 Short-term borrowings

₹ in hundred

Particulars	As at 31st March 2024	As at 31st March 2023
Loans and Advances from related parties		
Loans and advances from others unsecured	2,13,000.00	2,33,500.00
Loans directors Unsecured	49,000.00	49,000.00
	2,62,000.00	2,82,500.00
Total	2,62,000.00	2,82,500.00

Note No. 5 Trade payables

₹ in hundred

Particulars	As at 31st March 2024	As at 31st March 2023
(A) Micro enterprises and small enterprises		
MICRO ENTERPRISES AND SMALL ENTERPRISES	12,868.02	18,494.35
	12,868.02	18,494.35
(B) Others		
OTHERS	-	55,224.26
OTHERS	1,81,328.86	-
Total	1,81,328.86	55,224.26
	1,94,196.88	73,718.61

Trade Payables Ageing Schedule

₹ in hundred

Payment date not defined (Outstanding for following periods from due date of Transaction)

Particular	Current Year					Previous Year				
	Less than 1 Yrs	1-2 Years	2-3 Years	More than 3 Yrs	Total	Less than 1 Yrs	1-2 Years	2-3 Years	More than 3 Yrs	Total
MSME	12868.02				12868.02	18494.35				18494.35
Others	181328.86				181328.86	49740.24	5484.02			55224.26
Disputed Dues-MSME					0.00					0.00
Disputed- Others					0.00					0.00



Note No. 6 Property, Plant and Equipment and Intangible assets as at 31st March 2024

₹ in hundred

Assets	Gross Block				Accumulated Depreciation/ Amortisation				Net Block	
	Balance as at 1st April 2023	Additions during the year	Addition on account of business acquisition	Deletion during the year	Balance as at 31st March 2024	Balance as at 1st April 2023	Provided during the year	Deletion / adjustments during the year	Balance as at 31st March 2024	Balance as at 31st March 2023
A Tangible assets										
Own Assets										
Furniture	3,072.32	-	-	-	3,072.32	1,246.86	291.87	-	1,538.73	1,533.59
Vehicle Loading	4,764.84	-	-	-	4,764.84	3,396.36	566.06	-	3,962.42	802.42
Office Equipments	1,356.51	-	-	-	1,356.51	1,356.51	-	-	1,356.51	-
Mobile	-	245.75	-	-	245.75	-	7.48	-	7.48	238.27
Compuer	3,120.17	-	-	-	3,120.17	2,767.89	352.28	-	3,120.17	-
Software	172.03	-	-	-	172.03	172.03	-	-	172.03	-
Weighing achine	67.80	-	-	-	67.80	11.38	4.29	-	15.67	52.13
Solar plant	23,640.42	-	-	-	23,640.42	9,968.18	1,496.44	-	11,464.62	12,175.80
Attendance Machine	-	103.39	-	-	103.39	-	9.90	-	9.90	93.49
Total (A)	36,194.09	349.14	-	-	36,543.23	18,919.21	2,728.32	-	21,647.53	14,895.70
P.Y Total	35,470.81	723.28	-	-	36,194.09	15,349.87	3,569.34	-	18,919.21	17,274.88

General Notes :

1. No depreciation if remaining useful life is negative or zero.
2. Depreciation is calculated on pro-rata basis in case assets is purchased/sold during current F.Y.
3. If above assets is used for any time during the year for double shift, the depreciation will increase by 50% for that period and in case of the triple shift the depreciation shall be calculated on the basis of 100% for that period.
4. In case of leap year, depreciation is calculated on the basis of 366 days in a year.



₹ in hundred

Note No. 7 (i) Loans and advances

Particulars	As at 31st March 2024		As at 31st March 2023	
	Long-term	Short-term	Long-term	Short-term
Security Deposit	-	335.00	-	-
Unsecured, considered good	-	335.00	-	-
Other loans and advances	-	1,988.96	-	1,727.51
Secured, considered good(Head)	-	1,988.96	-	1,727.51
Total	-	2,323.96	-	1,727.51

₹ in hundred

Note No. 8 Inventories

Particulars (Valued at cost or NRV unless otherwise stated)	As at 31st March 2024	As at 31st March 2023
	Finished Goods	2,94,327.73
Total	2,94,327.73	1,50,620.32

₹ in hundred

Note No. 9 Trade receivables

Particulars	As at 31st March 2024	As at 31st March 2023
	Secured, Considered good	-
Unsecured, Considered Good	69,510.23	1,31,584.37
Doubtful	-	-
Allowance for doubtful receivables	-	-
Total	69,510.23	1,32,480.64

₹ in hundred

(Current Year)

Particulars	Payment date not defined(Outstanding for following periods from due date of Transaction)					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables (considered good)	-	-	17,514.15	-	-	17,514.15
(ii) Undisputed Trade Receivables (considered doubtful)	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	51,996.08	-	51,996.08
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
(v) Provision for doubtful receivables	-	-	-	-	-	-

₹ in hundred

(Previous Year)

Particulars	Payment date not defined(Outstanding for following periods from due date of Transaction)					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables (considered good)	-	-	796.27	-	-	796.27
(ii) Undisputed Trade Receivables (considered doubtful)	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	58,491.92	-	58,491.92
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
(v) Provision for doubtful receivables	-	-	-	-	-	-



Note No. 9(a) (a) Trade receivables:1-2 years:Unsecured, Considered ₹ in hundred
 Good, Undisputed

Particulars	As at 31st March 2024
Exide industries Ltd.	1.90
Galaxy solar Solution	17.13
Geo Solar Tech.	248.79
Govt. HSS Excellence	20.37
Metal Forger & Fabricators	17.28
Mohammed Rafiq Shaikh	100.00
Nagar Palika Akodiya	3.03
Nahar Homes LLP	682.50
Nessa Illumination	1,395.84
Pratibha Engineers	5,100.00
Ritesh Lalwani	16.18
S.S.Hospital	113.77
Sigma World Solutions	4,500.00
Super Elements Pvt. Ltd.	2,000.00
Taj Filling Station	210.00
The Baghel Filling Station	3,000.00
Ujjain Sahakari Dugdhi Sangh Mydt.	87.32
Total	17,514.15

Note No. 9(b) (b) Trade receivables:2-3 years:Unsecured, Considered ₹ in hundred
 Good, Undisputed

Particulars	As at 31st March 2024
Madhya Pradesh Urja Vikas Nigam Ltd.	51,996.02
Total	51,996.02

Note No. 10 Cash and cash equivalents ₹ in hundred

Particulars	As at 31st March 2024	As at 31st March 2023
Balance with banks		6,385.20
BANK ACCOUNTS	22,707.56	
FDR WITH BANK	1,20,981.97	1,18,443.32
Total	1,43,689.53	1,24,828.52
Cash in hand		2,807.72
Cash in hand	1,676.98	
Total	1,676.98	2,807.72
Total	1,45,366.51	1,27,636.24

Note No. 11 Other current assets ₹ in hundred

Particulars	As at 31st March 2024	As at 31st March 2023
Other Assets		1,039.88
TDS RECEIVABLE	1,290.70	
TCS RECEIVABLE	7.30	12.44
CGST TDS	18.57	9.64
SGST TDS	18.57	9.64
IGST RECEIVABLE	8,584.89	4,805.41
SECURITY DEPOSIT	-	335.00
Total	9,920.03	6,212.01

Note No. 12 Revenue from operations ₹ in hundred

Particulars	31st March 2024	31st March 2023
Sale of products		3,45,380.48
Sales	2,91,220.96	
Total	2,91,220.96	3,45,380.48
Net revenue from operations	2,91,220.96	3,45,380.48



(F.Y. 2023-2024)

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Note No. 13 Other income	₹ in hundred	
	31st March 2024	31st March 2023
Particulars		
Interest Income	8,718.51	8,698.20
BANK INTEREST RECE.	42.08	147.57
INTEREST ON IT REFUND	2.20	3.15
other income	8,762.79	8,848.92
Total	8,762.79	8,848.92

Note No. 15 Purchase of stock-in-trade	₹ in hundred	
	31st March 2024	31st March 2023
Particulars		
PURCHASES	3,22,222.49	3,07,757.79
Total	3,22,222.49	3,07,757.79

Note No. 16 Changes in inventories	₹ in hundred	
	31st March 2024	31st March 2023
Particulars		
Inventory at the end of the year		
other inventory	2,94,327.73	1,50,620.32
	2,94,327.73	1,50,620.32
Inventory at the beginning of the year		
other inventory	1,50,620.32	1,12,395.90
	1,50,620.32	1,12,395.90
(Increase)/decrease in inventories		
other inventory	(1,43,707.41)	(38,224.42)
	(1,43,707.41)	(38,224.42)

Note No. 17 Employee benefit expenses	₹ in hundred	
	31st March 2024	31st March 2023
Particulars		
Salaries and Wages		
SALARY to employee	20,501.90	13,075.23
BONUS	1,389.00	-
	21,890.90	13,075.23
Contribution to provident and other fund		
EMPLOYER CONTRIBUTION TO PF	1,627.52	1,064.54
EMPLOYER CONTRIBUTION TO ESIC	412.05	322.27
	2,039.57	1,386.81
Staff welfare Expenses		
Staff welfare exp.	134.00	124.30
	134.00	124.30
Total	24,064.47	14,586.34

Note No. 18 Finance costs	₹ in hundred	
	31st March 2024	31st March 2023
Particulars		
Interest		
Interest on short-term loans from others	22,698.71	20,762.84
	22,698.71	20,762.84
Other Borrowing costs		
BANK CHARGES	215.02	209.03
	215.02	209.03
Total	22,913.73	20,971.87

Note No. 19 Depreciation and amortization expenses	₹ in hundred	
	31st March 2024	31st March 2023
Particulars		
Depreciation on tangible assets	2,728.32	3,569.34
Total	2,728.32	3,569.34

₹ in hundred

Note No. 20 Other expenses

	31st March 2024	31st March 2023
Particulars	18,000.00	18,000.00
Salary to directors	653.82	763.22
Administrative expenses	114.02	54.90
FREIGHT CHARGES	11,888.71	5,007.02
METER TESTING EXP	7,668.96	3,384.27
SITE EXP.	11,381.24	5,533.77
CONTRACTUAL EXP.	300.00	250.00
Audit fees	110.94	492.35
COMMUNICATION EXP.	3,412.50	3,300.00
1544	335.28	453.05
Conveyance expenses	4,778.06	3,847.73
Travelling Expenses	2,401.05	1,274.36
Professional expenses	74.24	791.14
Other expenditure	325.00	-
Commission paid to other selling agents	319.01	753.50
Electricity expenses	190.37	262.07
REPAIR AND MAINTANCE	165.67	-
DISCOUNT EXP.	-	469.04
Insurance expenses	2,487.43	1,227.86
Selling and distribution expenses	1,168.41	1,143.81
Lodging/Boarding/Food	1,560.00	1,380.00
ACCOUNTING CHARGES	1,448.83	2,440.67
Vehicle running expenses	614.92	-
STIPEND	69,398.46	50,828.76
Total		

Note No. 4(a) Short-term borrowings: Loans and advances from others unsecured

₹ in hundred

	As at 31st March 2024	As at 31st March 2023
Particulars	Amount	Amount
SMT. AMITA JAIN	62,500.00	65,000.00
SMT. ANGURBALA JAIN	5,000.00	8,500.00
ASHOK JAIN	50,000.00	51,000.00
MAHIPAL NAHAR	3,000.00	3,000.00
Sandesh Tallera	10,000.00	20,000.00
POONAM NAHAR	5,000.00	5,000.00
VIKAS MOGRA	77,500.00	81,000.00
Total	2,13,000.00	2,33,500.00

Note No. 4(b) Short-term borrowings: Loans directors Unsecured

₹ in hundred

	As at 31st March 2024	As at 31st March 2023
Particulars	Amount	Amount
PRITESH JAIN	11,000.00	11,000.00
POOJA TALLERA	38,000.00	38,000.00
Total	49,000.00	49,000.00



Note No. 5(b)(a) Trade payables:(A) Micro enterprises and small enterprises: MICRO ENTERPRISES AND SMALL ENTERPRISES

₹ in hundred

Particulars	31st March 2024	31st March 2023
Ascent Powertech	3,630.32	3,799.54
Babulal Sagarmal & Co.	-	1,600.75
Chouhan Filling Station	-	110.00
Dodiya Hot Dip Coating Pvt.Ltd.	-	2,074.44
Ganesh Electric Stores	-	4,618.34
GOOGLE INDIA PVT LTD	-	7.43
Hooksun India Pvt. Ltd.	9,185.41	-
Jai Ambe Petroleum	-	110.00
Kapil Irrigation Systems(Kapil Kochar)	-	269.35
Krishi Upaj Mandi Tikamgarh	-	320.00
Kushali Industries	-	15.03
Maa Narmada Fuel Station	-	200.00
Microline Electronics &	-	1,779.87
QSS Energy LLP	42.26	-
Sahastrarjun Sales & Service	-	1,622.50
Sai Baba Petrol Pump	-	100.01
Shree Rajeshwar Kisan Seva	-	1,650.00
Tamim Filling Station	-	210.00
The Unique Corporation	10.03	7.08
Total	12,868.02	18,494.35

Note No. 5(a)(a) Trade payables:(B) Others:OTHERS

₹ in hundred

Particulars	31st March 2024	31st March 2023
AGRAWAL NAMKEEN	-	1,250.00
Anil gupta	-	1,000.00
Ashwini Kumar Negi	-	1,000.00
Atulya Saraf	-	1,515.00
Brajesh Pachauri	-	2,100.00
Chandrashekhar Pdhnis	-	3,000.00
Chourasiya	-	300.00
Dharmanand Barod	-	1,010.00
Hasan Ali Burhani	-	1,000.00
Jaiwant Rao	-	1,000.00
Jitendra Mukati (Hotel Mukati)	-	3,932.80
Jitendra Sanware	-	2,800.00
MADAN MOHAN JI	-	21.86
Mukesh Gupta	-	1,550.00
Munna lal gupta	-	619.90
NIKITA JAIN	-	117.00
Nilesh Agrawal (Deepak Bhaya)	-	500.00
Piyush Jain	-	2,000.00
Pritesh Khariwal	-	2,133.25
Purnima Gangrade	-	311.22
Purshottam Singh	-	1,400.00
Rajendra Goyal	-	1,240.00
Richin Gadiya	-	4,900.00
Roshan Lal	-	300.00
Satyanarayan Koiwal (MVK)	-	1,000.00
Shyamlal BR Gupta	-	1,000.00
Sumit Jain	-	1,100.00
Sumit Saboo	-	3,000.00
Suresh Kumar Sethi	-	3,000.01
Vardhman Gadia	-	5,168.22
Vijay Yadav	-	1,500.00
Vishal Sharma	-	1,000.00
Vrinda Surendra Parmar	-	755.00
Yogesh Kajla	-	2,700.00
Total	-	55,224.26



Note No. 5(a)(b) Trade payables:(B) Others: OTHERS		₹ in hundred
Particulars	31st March 2024	
		2,135.00
Abhay Gupta		1,000.01
Abhinav Industries		295.00
Advantal Technologies Pvt.Ltd.		1,900.00
Agrawal Namkin Bhandar (Shagun Goyal)		3,450.01
Alawa Fuels KSK		110.00
Alokita Fuels		1,870.00
Ami Shah		1,400.00
Amit Kumar Saxena		1,380.00
Anant Petroleum		710.00
Asha Namdev		3,325.00
Balraj Fill N Fly		1,250.00
Bhagwandas Bhattar		1,000.00
BL Gupta & Co.		2,000.00
Chandrakumar Thani		1,000.00
Chitnis Automobiles		110.00
Chouhan Filling Station		1,800.00
Dayaram Anjana		810.00
Dev Tetwal		200.00
Dinesh Jain		1,000.00
Diwakar Kothalkar		1,000.00
Dr Deepika Agrawal		1,500.00
Dr. Mahendra Patidar		2,000.00
Ekta Filling Station		3,707.20
Ganraje Fuels		2,500.00
Gee Jay & Company		1,800.00
Girish Kumar Gandhi		110.00
Goodwill Highway Diesel		7.03
Google India Pvt.Ltd.		1,000.00
Hasan Ali Burhani		568.60
Hira Industries		500.00
HNP Fuels		110.00
Jai Ambe Petroleum		1,365.00
Jai Bajrang KSK		110.00
Jaiswal Kisan Seva Kendra		110.00
Jaiswal Petro KSK		1,000.00
Jamli Kisan Seva Kendra		5,864.40
Jitendra Mukati (Hotel Mukati)		200.00
Jyoti Vaidya		1,600.00
Kamal Virani		1,500.00
Kapil Petroleum		500.00
Khandelwal Fuels KSK		3,000.00
Khandelwal Highway Services		320.00
Krishi Upaj Mandi Tikamgarh		39.97
Krishi Upaj Mandi, Damoh		500.00
Krishna Mahesh Sharma		2,000.00
M/s Fil N Fly Srvices		2,500.00
Maa Radha Shree Fuel		2,400.00
Madan Fuels		10.44
Madan mohan ji		2,225.00
Mahakal Fuel & Filling Station		1,740.00
Mahakal KSK		1,200.00
Mahendra Singh Solanki		1,000.00
Mahesh Gupta		500.00
Mahesh Lakhwani		1,800.00
Maheshwari Fuels KSK		2,000.00
Malviya Filling Station		776.25
Manisha jain rent		1,000.00
Manoj Patel (Shweta)		



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Microline Electronics &	1,779.87
Mithalal Desai	1,350.00
Moolchand Kuril	925.00
Mukesh Kumar Jain	2,350.00
Munnalal Koiwal	1,779.10
Mushoor Fueling Point	1,700.00
Narmada Filling Station, Dewas	3,750.00
Narmada Fuels	110.00
Nasrani Fuels	1,000.00
Nikita jain accountant	117.00
Om Fuels and KSK	2,250.00
Pankaj Somaiya	1,848.85
Paras Kumar Modi	1,000.00
Patel Industries	2,000.00
Pavan Jaggi(Punit)	1,350.00
Pithampur Highway Fuels	1,500.01
Prateek Fuels KSK	1,500.00
Punjab Motor Oil	100.15
Purnima gangrade	311.22
Rajesh Chajed	500.00
Ramadan KSK	500.00
Rekha Verma	2,000.00
Richin Gadiya	4,900.00
Rish Jhalani	500.00
Roshan Lal	300.00
Rustamjee Nausherwanji & Sons	3,550.01
Samson Scientifics & Surgicals Pvt Ltd	3,000.00
Sandeep Kumar Jain	1,600.00
Sanjay Modi	1,010.00
Satyanarayan Koiwal (MVK)	2,160.50
Seema jain rent	776.25
Shankarlal Chhogalal Mittal	1,110.00
Shanti Enterprises	1,250.00
Sharad Gupta	1,735.00
Shashank Vijay Jain	2,640.00
Shiv Shakti Coal Depo	1,100.00
Shiv Shakti Fuels	2,644.00
Shree Arihant Urja Consultant (Satyendra Jain)	1,360.00
Shree Balaji Filling Station	2,000.00
Shree Malwa Kulmi Palidar Shree Ram Mandir	3,500.00
Shree Rajeshwar Kisan Seva	1,650.00
Shree Rewaji KSK	2,500.00
Shree Sanwariya Highway Services	1,500.00
Shree Uday Kisan Seva	1,360.00
Shri Arihant Urja Consultant (Digamber Jain Samaj)	1,360.00
Shri Indore Book Depot	3,000.00
Shubham Petroleum Ksk	110.00
Siddhi Vinayak	1,500.00
Smit Jain (Vidit Jain)	1,500.00
Sumit Chadia	800.00
Sumit Saboo	3,000.00
Sunil Pandey	770.00
Surji Kisan Sewa Kendra	2,500.00
Trilok Petrol Fuel	2,000.00
Ujjawal Chandra Bose	250.01
Utsav Yadav	100.00
Vaishali Dilip Kulkarni	1,000.00
Vardhman Gadia	5,168.22
Vasuniya Petroleum KSK	210.00
Ved Prakash Singh	468.75
Vinit Pawar	270.00



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Vinita Petroleum	1,350.00
Vishal Steel Emporium	3,700.00
Vrindawan Fuels	2,750.00
Yashwant Kataria	846.00
Total	1,81,328.86

Note No. 7(a) (a) Loans and advances : Security Deposit: Unsecured, considered good ₹ in hundred

Particulars	As at 31st March 2024	
	Long-term	Short-term
Security deposit	-	335.00
Total	-	335.00

Note No. 7(b) (b) Loans and advances : Other loans and advances: Secured, considered good(Head) ₹ in hundred

Particulars	As at 31st March 2024		As at 31st March 2023	
	Long-term	Short-term	Long-term	Short-term
STAFF ADVANCES	-	1,829.85	-	1,071.67
ADVANCES TO STAFF FOR EXP.	-	159.12	-	655.84
Total	-	1,988.97	-	1,727.51

Note No. 10(a) (a) Cash and cash equivalents:Balance with banks: BANK ACCOUNTS ₹ in hundred

Particulars	As at 31st March 2024		As at 31st March 2023	
	KOTAK BANK SWEEP A/C.	20,500.00		
KOTAK CURRENT A/C	1,183.36			1,169.64
DCB BANK	1,024.20			2,315.56
Total	22,707.56			6,385.20

Note No. 20(a) Other expenses:Administrative expenses ₹ in hundred

Particulars	31st March 2024		31st March 2023	
	Administrative exp.	103.39		
Office exp.	550.43			694.04
Total	653.82			763.22

Note No. 20(b) Other expenses:SITE EXP. ₹ in hundred

Particulars	31st March 2024	
	FACTORY SITE EXP.	432.07
SITE EXP.	7,236.89	
Total	7,668.96	

Note No. 20(c) Other expenses:Selling and distribution expenses ₹ in hundred

Particulars	31st March 2024		31st March 2023	
	1544	2,487.43		
Total	2,487.43			1,227.86

